

701—211.10(423) Fur storage and repair.

211.10(1) *In general.* Persons engaged in the business of storing fur for preservation and future use and refurbishing, repairing, and renovating fur, including the addition of new skins and furs, are selling a service subject to sales tax.

211.10(2) *Definition.* For purposes of this rule:

“*Fur*” includes both natural fur and synthetic products resembling fur.

This rule is intended to implement Iowa Code section 423.2(6) “*u.*”
[ARC 6704C, IAB 11/30/22, effective 1/4/23]