

701—211.15(423) Household appliance, television, and radio repair.

211.15(1) *In general.* Persons engaged in the business of repairing household appliances, television sets, or radio sets are selling a service subject to sales tax.

211.15(2) *Definition.* For purposes of this rule:

“*Household appliances*” includes all mechanical devices normally used in the home, whether or not the appliances are actually used in the home.

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