

701—211.20(423) Oilers and lubricators.

211.20(1) *In general.* Persons engaged in the business of oiling, changing oil in, lubricating, or greasing vehicles and machines of all types are selling a service subject to sales tax.

211.20(2) *Definition.* For purposes of this rule:

“*Machine*” includes those items with moving parts or powered by a motor or engine or other form of energy. “Machine” also includes heavy equipment vehicles or implements, whether such equipment functions in a state of rest or a state of motion.

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