

**701—211.24(423) Storage of household goods and mini-storage.**

**211.24(1) *In general.*** The sales price from the sale of the storage of household goods and mini-storage are subject to sales and use tax.

**211.24(2) *Definitions.*** For purposes of this rule:

*“Household goods”* means tangible personal property ordinarily located in a person’s residence that is not inventory.

*“Mini-storage”* means a commercial operation that provides individual storage units of various sizes to persons for the purpose of storing tangible personal property. “Mini-storage” includes a secured area in which vehicles, boats, recreational vehicles, camping trailers and other types of tangible personal property can be stored. “Mini-storage” is taxable, regardless of whether the buyer or the seller provides particular security measures including but not limited to locks, fences, gates, security cameras, or password-protected entrances. “Mini-storage” is taxable regardless of whether the buyer has sole access to the unit. “Mini-storage” does not include storage lockers, storage units, or garages at apartment complexes for the primary convenience of the tenant if such lockers, units, or garages are part of the nonitemized price of an apartment rental. Mini-storage space is not a warehouse. Rule 701—214.22(423) contains provisions on warehousing of raw agricultural products.

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