

701—211.35(423) Camera repair.

211.35(1) *In general.* Persons engaged in the business of camera repair are selling a service subject to sales tax.

211.35(2) *Definition.* For purposes of this rule:

“*Camera repair*” includes the repair of any still photograph, motion picture, video, digital, or television camera. “Camera repair” includes the repair of any part of a camera considered to be a part of a camera that may be detached from the camera body but can only be used with a camera. Examples of such accessories include but are not limited to detachable lenses, flash units, and motor drives. “Camera repair” does not include the repair of cameras that are built into a cell phone or computer.

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