

**701—211.49(423) Taxidermy.**

**211.49(1) *In general.*** Persons engaged in the business of taxidermy are selling a service subject to sales tax.

**211.49(2) *Definition.*** For purposes of this rule:

“*Taxidermy*” means the art or operation of preparing, stuffing, or mounting the skin, head, carcass, or part of a carcass of a dead animal.

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