

**701—211.5(423) Alteration and garment repair.** Persons engaged in the business of altering or repairing any type of garment or clothing are selling a service subject to sales tax. This includes services rendered, furnished, or performed by tailors, dressmakers, furriers, and others engaged in similar occupations.

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