

701—211.6(423) Dry cleaning, pressing, dyeing and laundering. Persons engaged in the business of dry cleaning, pressing, dyeing, or laundering services are selling a service subject to sales tax. Self-pay washers and dryers are excluded from this rule.

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