

**701—211.8(423) Shoe repair and shoeshine.** Persons engaged in the business of repairing or shining any type of footwear including but not limited to shoes, boots, and sandals are selling a service subject to sales tax.

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