

701—26.25(422) House and building moving. Persons engaged in the business of moving houses or buildings from one location to another, whether for repair or otherwise, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. Charges for house and building moving are not considered transportation charges, and are, therefore, subject to the imposition of sales tax.

This rule is intended to implement Iowa Code section 422.43.