

**701—26.26(422) Household appliance, television and radio repair.** Persons engaged in the business of repairing household appliances, television sets, or radio sets, but not including installation of new parts or accessories which are not replacements, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Repair” shall include mending or renovation of existing parts of such household appliances, television sets and radio sets, as well as replacing defective parts of such articles. “Household appliances” shall include all mechanical devices normally used in the home, whether or not used therein.