

701—26.32(422) Oilers and lubricators. Persons engaged in the business of oiling, changing oils or lubricating and greasing vehicles and machines of all types having moving parts or powered by a motor or engine or other form of energy, heavy equipment vehicles or implements, whether such equipment functions in a state of rest or in a state of motion, are rendering, furnishing or performing a service, the gross receipts from which are subject to tax.