

701—26.35(422) Parking facilities. Persons engaged in the business of operating a parking facility for a fee are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. For the purpose of this rule, a “parking facility” is any place that is built, installed or established for the purpose of parking a vehicle for a fixed interval. It is irrelevant whether the charge is by the hour, day, month or any other period of time.

This rule is intended to implement Iowa Code section 422.43.