

701—26.47(422) Turkish baths, massage, and reducing salons. Persons engaged in the business of operating Turkish baths, reducing salons, or in the business of massaging, excluding services provided by massage therapists licensed under Iowa Code chapter 152C, are rendering, furnishing, or performing a service, the gross receipts from which are subject to tax. “Turkish baths” shall mean any type of facility wherein the individual is warmed by steam or dry heat. “Reducing salons” shall mean any type of establishment which offers facilities or a program of activities for the purpose of weight reduction. “Massaging” shall include the kneading, rubbing, or manipulating of the body to condition the body, but not include any body manipulation undertaken and incidental to the practice of one or more of the healing arts. Persons engaged in the business of operating health studios which, as a part of their operation, offer any or all of the services of Turkish baths, massages, or reducing facilities or programs shall be subject to tax upon the gross receipts from the above-named service.

This rule is intended to implement Iowa Code section 422.43(11) as amended by 1998 Iowa Acts, chapter 1163.