

**701—26.53(422) Wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables.** Persons engaged in the business of wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. If the person “wraps, packs or packages” merchandise as a service incidental to the sale of such merchandise and does not charge for the service, no sales or use tax, in addition to that paid on the purchase price of the merchandise, need be collected or remitted. However, if a separate charge be made for “wrapping, packing or packaging,” the gross receipts therefrom are subject to tax.