STATE NAME: Iowa

Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix

Effective Date: 8-1-2013

Library of Definitions

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2012. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

	Administrative Definitions	**Treatment of definition**		**Reference**
Reference Number for SST Use Only	**Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.**	**Included in Sales Price**	**Excluded from Sales Price**	**Statute/Rule Cite/Comment**
10010	• Charges by the seller for any services necessary to complete the sale other than delivery and installation		X	Iowa Code § 423.1(51)"c" (2013)
10070	• Telecommunication nonrecurring charges		X	Iowa Code § 423.1(51)"c" (2013)
10040	• Installation charges		X	Iowa taxes certain enumerated services. Some of these services may involve installation of tangible property - Iowa Code § 423.2 (2013)
10060	• Value of trade-in		X	Trade-in is used to reduce the selling price if the property being traded is normally sold in the seller's business – Iowa Code § 423.3(59) (2013) and 701 IAC 212.5
	• **Delivery Charges for personal property or services other than direct mail. The following charges are included in**	**Included in Sales Price**	**Excluded from Sales**	**Statute/Rule Cite/Comment**

	the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.		**Price**	
11000	• Handling, crating, packing, preparation for mailing or delivery, and similar charges		X	Iowa Code §423.1(51) (2013)
11010	• Transportation, shipping, postage, and similar charges		X	Iowa Code §423.1(51) (2013)
	• **Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.**	**Included in Sales Price**	**Excluded from Sales Price**	**Statute/Rule Cite/Comment**
11020	• Handling, crating, packing, preparation for mailing or delivery, and similar charges		X	Iowa Code §423.1(51) (2013) and 701 IAC 15.13
11021	• Transportation, shipping, and similar charges		X	Iowa Code §423.1(51) (2013)and 701 IAC 15.13
11022	• Postage		X	Iowa Code §423.1(51) (2013)and 701 IAC 15.13
	State, Local and Tribal Taxes			
11110	A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price. List all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision. • None • •			Iowa Code §423.1(51) b. (5) (2013)
11120	A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer The tax must be separately			Iowa Code §423.1(51) b. (6) (2013)

	stated on the invoice, bill of sale or similar document given to the purchaser. List all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. • N/A • •				
	Sales Tax Holidays		**Yes**	**No**	**Statute/Rule Cite/Comment**
	Sales Tax Holidays: Does your state have a sales tax holiday?		X		Iowa Code § 423.3(68) (2013)
	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	**Amount of Threshold**	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
20060	• All Energy star qualified products		X		Iowa Code § 423.2 (2013)
	• Specific energy star qualified products or energy star qualified classifications		X		Iowa Code § 423.2 (2013)
	➢				
	➢				
	➢				
20150	• All Disaster Preparedness Supply		X		Iowa Code § 423.2 (2013)
	• Specific Disaster Preparedness Supply		X		Iowa Code § 423.2 (2013)
20160	➢ Disaster preparedness general supply		X		Iowa Code § 423.2 (2013)
20170	➢ Disaster preparedness safety supply		X		Iowa Code § 423.2 (2013)
20180	➢ Disaster preparedness food-related supply		X		Iowa Code § 423.2 (2013)
20190	➢ Disaster preparedness fastening supply		X		Iowa Code § 423.2 (2013)
20070	• School supply		X		Iowa Code § 423.2 (2013)
20080	• School art supply		X		Iowa Code § 423.2 (2013)
20090	• School instructional material		X		Iowa Code § 423.2 (2013)
20100	• School computer supply		X		Iowa Code § 423.2 (2013)
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	**Amount of Threshold**	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
20130	• Clothing	$100		X	Iowa Code § 423.3(68) (2013)

20110	• Computers		X		Iowa Code § 423.2 (2013)
20120	• Prewritten computer software		X		Iowa Code § 423.2 (2013)
	•				
	•				
	•				
	Product Definitions				
	Clothing and related products		**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
20010	• Clothing		X		Iowa Code § 423.2 (2013)
20015	➢ Essential clothing priced below a state specific threshold		X		N/A
20050	➢ Fur clothing		X		N/A
20020	• Clothing accessories or equipment		X		Iowa Code § 423.2 (2013)
20030	• Protective equipment		X		Iowa Code § 423.2 (2013)
20040	• Sport or recreational equipment		X		Iowa Code § 423.2 (2013)
	Computer related products		**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
30100	• Computer		X		Iowa Code § 423.1 (2013), Computers used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise are exempt – Iowa Code § 423.3(47)"a"(4) (2013)
30040	• Prewritten computer software		X		Iowa Code § 423.1 (2013) and 701 IAC 18.34(1)"b"(3)
30050	• Prewritten computer software **delivered electronically**			X	Iowa Code §423.3(67) (2013)
30060	• Prewritten computer software **delivered via load and leave**		X		701 IAC 18.34(1)"b"(4)
30015	• Non-prewritten (custom) computer software			X	701 IAC 18.34(1)"b"(4)
30025	• Non-prewritten (custom) computer software **delivered electronically**			X	Iowa Code §423.3(67) (2013) and 701 IAC 18.34(1)"b"(4)
30035	• Non-prewritten (custom) computer software **delivered via load and leave**			X	701 IAC 18.34(1)"b"(4)
	Mandatory computer software maintenance contracts		**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
30200	• Mandatory computer software maintenance contracts with respect to **prewritten computer software**		X		Iowa Code § 423.2(1)"a"(5) (2013) and 701 IAC 18.34(2)"j"(1)
30210	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is **delivered electronically**			X	Iowa Code § 423.3(67) (2013) and 701 IAC 231.14

30220	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is **delivered via load and leave**	X		701 IAC 18.34(2)"j" (1) & 701 IAC 231.14
30230	• Mandatory computer software maintenance contracts with respect to **non-prewritten (custom) computer software**		X	Iowa Code §423.2(1)"a" (2013) Technical support only.
30240	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is **delivered electronically**		X	Iowa Code § 423.3(67) (2013) and 701 IAC 231.14
30250	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is **delivered via load and leave**		X	701 IAC 18.34(2)"j"(1) & 701-231.14 - Technical support only.
	Optional computer software maintenance contracts	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
30300	• Optional computer software maintenance contracts with respect to **prewritten computer software** that **only provide updates or upgrades** with respect to the software	X		Iowa Code § 423.2(1)"a" (2013)
30310	• Optional computer software maintenance contracts with respect to prewritten computer software that only provide **updates or upgrades delivered electronically** with respect to the software		X	Iowa Code § 423.3(67) (2013) and 701 IAC 231.14
30320	• Optional computer software maintenance contracts with respect to prewritten computer software that only provide **updates or upgrades delivered via load and leave** with respect to the software	X		Iowa Code § 423.2(1)"a" (2013)
30330	• Optional computer software maintenance contracts with respect to **non-prewritten (custom) computer software** that only provide **updates or upgrades** with respect to the software		X	Iowa Code §423.2(1)"a" (2013) and 701 IAC 18.34(2)"j"(3)
30340	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide **updates or upgrades delivered electronically** with respect to the software		X	Iowa Code § 423.3(67) (2013) and 701 IAC 231.14
30350	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide **updates or upgrades delivered via load and leave** with respect to the software		X	Iowa Code §423.2(1)"a" (2013) and 701 IAC 18.34(2)"j"(3)
30360	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that **only provide support services** to the software		X	Iowa Code § 423.2(1)"a" (2013)
30370	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that **provide updates or upgrades and support services** to		X	Iowa Code §423.2(1)"a" (2013) and 701 IAC 18.34(2)"j"(3)

	the software			
30380	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that **provide updates or upgrades delivered electronically and support services** to the software		X	Iowa Code § 423.3(67) (2013) and 701 IAC 231.14
30390	• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software **provide updates or upgrades delivered via load and leave and support services** to the software		X	Iowa Code §423.2(1)"a" (2013) and 701 IAC 18.34(2)"j"(3)
	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.	**Taxable Percentage**	**Exempt Percentage**	**Statute/Rule Cite/Comment**
30400	• Optional computer software maintenance contracts with respect to prewritten computer software that **provide updates or upgrades and support services** to the software	50%	50%	Iowa Code §423.2(1)"a" (2013)
30410	• Optional computer software maintenance contracts with respect to prewritten computer software that **provide updates and upgrades delivered electronically and support services to the software**		100%	Iowa Code §423.3(67) (2013) and 701 IAC 18.34(2)"j"(3)
30420	• Optional computer software maintenance contracts with respect to prewritten computer software that **provide updates and upgrades delivered via load and leave and support services to the software**	50%	50%	Iowa Code §423.2(1)"a" (2013)
30430	• Optional computer software maintenance contracts with respect to prewritten computer software that **only provide support services** to the software		100%	Iowa Code §423.2(1)"a" (2013)
	Digital products(excludes telecommunications services, ancillary services and computer software)	**Yes**	**No**	**Statute/Rule Cite/Comment**
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?		X	Iowa Code § 423.3(67) (2013)

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		Taxable	Exempt	Statute/Rule Cite/Comment
31040	• Digital audio visual works sold to an end user with rights for permanent use		X	Iowa Code § 423.3(67) (2013)
31070	• Digital audio works sold to an end user with rights for permanent use		X	Iowa Code § 423.3(67) (2013)
31100	• Digital books sold to an end user with rights for permanent use		X	Iowa Code § 423.3(67) (2013)
	For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	**Yes**	**No**	**Statute/Rule Cite/Comment**
31065	• Digital audio visual works sold to users other than the end user.		X	Iowa Code § 423.3(67) (2013)
31050	• Digital audio visual works sold with rights of use less than permanent use.		X	Iowa Code § 423.3(67) (2013)
31060	• Digital audio visual works sold with rights of use conditioned on continued payment.		X	Iowa Code § 423.3(67) (2013)
31095	• Digital audio works sold to users other than the end user.		X	Iowa Code § 423.3(67) (2013)
31080	• Digital audio works sold with rights of use less than permanent.		X	Iowa Code § 423.3(67) (2013)
31090	• Digital audio works sold with rights of use conditioned on continued payments.		X	Iowa Code § 423.3(67) (2013)
31125	• Digital books sold to users other than the end user.		X	Iowa Code § 423.3(67) (2013)
31110	• Digital books sold with rights of use less than permanent.		X	Iowa Code § 423.3(67) (2013)
31120	• Digital books sold with rights of use conditioned on continued payments.		X	Iowa Code § 423.3(67) (2013)
	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		No	Iowa Code § 423.3(67) (2013)
	Section 332H provides that states may have product based exemptions for specific items within specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. **Example: digital textbooks**	**Statute/Rule Cite/Comment**		
	• NA			
	•			

	•			
	Food and food products	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
40030	• Food and food ingredients excluding alcoholic beverages and tobacco		X	Iowa Code § 423.3(57) (2013)
40010	o Candy	X		Iowa Code § 423.3(57) (2013) and 701 IAC 231.4
40020	o Dietary Supplements	X		Iowa Code § 423.3(57) (2013)
40050	o Soft Drinks	X		Iowa Code § 423.3(57)"g" (2013)
40060	o Bottled water		X	Iowa Code § 423.3(57) (2013) and 701 IAC 231.5
40040	➢ Food sold through vending machines	X		Iowa Code § 423.3(57) (2013) and 701 IAC 231.3(2)"d"
41000	➢ Prepared Food	X		Iowa Code § 423.3(57) (2013)
	Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)	**Included in Prepared Food**	**Excluded from Prepared Food**	**Statute/Rule Cite/Comment**
41010	➢ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		Iowa Code § 423.3(57)"f"(3)"d" (2013)
41020	➢ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	Iowa Code § 423.3(57)"f"(3)"d" (2013)
41030	➢ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas		X	The exclusion is limited to bakery items sold by the seller which baked them. There is no mention of a sale without eating utensils. See Iowa Code § 423.3 (57)"f"(3)"c" (2013)
	Health-care products	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
	Drugs (indicate how the options are treated in your state)			
	Drugs for human use			
51010	• Drugs for human use without a prescription	X		Iowa Code § 423.2(1) (2013)
51020	• Drugs for human use with a prescription		X	Iowa Code § 423.3(60) (2013)
51050	• Insulin for human use without a prescription		X	Iowa Code § 423.3(60) (2013)
51060	• Insulin for human use with a prescription		X	Iowa Code § 423.3(60) (2013)

51090	• Medical oxygen for human use without a prescription		X	Iowa Code § 423.3(60) (2013)
51100	• Medical oxygen for human use with a prescription		X	Iowa Code § 423.3(60) (2013)
51130	• Over-the-counter drugs for human use without a prescription	X		Iowa Code § 423.2(1) (2013)
51140	• Over-the-counter drugs for human use with a prescription		X	Iowa Code § 423.3(60) (2013)
51170	• Grooming and hygiene products for human use that don't meet the definition of "drug"	X		Iowa Code § 423.2(1) (2013)
51171	• Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	X		Iowa Code § 423.2(1) (2013)
51172	• Grooming and hygiene products for human use that meet the definition of "drug" with a prescription		X	Iowa Code § 423.3(60) (2013)
51190	• Drugs for human use to hospitals		X	Likely exempt as a sale for resale or sale to a nonprofit hospital or other nonprofit medical facility. See Iowa Code §§ 423.3(2) (18) and (27) (2013)
51195	• Drugs for human use to other medical facilities		X	Likely exempt as a sale for resale or sale to a nonprofit hospital or other nonprofit medical facility. See Iowa Code §§ 423.3(2) (18) and (27) (2013)
51200	• Prescription drugs for human use to hospitals		X	Iowa Code § 423.3(60) (2013)
51205	• Prescription drugs for human use to other medical facilities		X	Iowa Code § 423.3(60) (2013)
51240	• Free samples of drugs for human use	X		Iowa Code § 423.2(1) (2013)
51250	• Free samples of prescription drugs for human use		X	Iowa Code § 423.3(60) (2013)
	Drugs for animal use			
51030	• Drugs for animal use without a prescription	X		Iowa Code § 423.2(1) (2013)
51040	• Drugs for animal use with a prescription	X		Iowa Code § 423.2(1) (2013) and 701 IAC 231.6(2)
51070	• Insulin for animal use without a prescription	X		Iowa Code § 423.2(1) (2013)
51080	• Insulin for animal use with a prescription	X		Iowa Code § 423.2(1) (2013) and 701 IAC 231.6(2)
51110	• Medical oxygen for animal use without a prescription	X		Iowa Code § 423.2(1) (2013)
51120	• Medical oxygen for animal use with a prescription	X		Iowa Code § 423.2(1) (2013) and 701 IAC 231.6(2)
51150	• Over-the-counter drugs for animal use without a prescription	X		Iowa Code § 423.2(1) (2013)
51160	• Over-the-counter drugs for animal use with a prescription	X		Iowa Code § 423.2(1) (2013) and 701 IAC 231.6(2)
51180	• Grooming and hygiene products for animal use	X		Iowa Code § 423.2(1) (2013)
51210	• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		Iowa Code § 423.2(1) (2013)

51220	• Prescription drugs for animal use to hospitals and other animal medical facilities	X		Iowa Code § 423.2(1) (2013)
51260	• Free samples of drugs for animal use	X		Iowa Code § 423.2(1) (2013)
51270	• Free samples of prescription drugs for animal use	X		Iowa Code § 423.2(1) (2013)
	Durable medical equipment (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
52010	• Durable medical equipment, not for home use, without a prescription	X		Iowa Code § 423.3(60)"b" (2013)
52020	• Durable medical equipment, not for home use, with a prescription	X		Iowa Code § 423.3(60)"b" (2013)
52030	• Durable medical equipment, not for home use, with a prescription paid for by Medicare	X		Iowa Code § 423.3(60)"b" (2013)
52040	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicare	X		Iowa Code § 423.3(60)"b" (2013)
52050	• Durable medical equipment, not for home use, with a prescription paid for by Medicaid	X		Iowa Code § 423.3(60)"b" (2013)
52060	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid	X		Iowa Code § 423.3(60)"b" (2013)
52070	• Durable medical equipment for home use without a prescription	X		Iowa Code § 423.3(60)"b" (2013)
52080	• Durable medical equipment for home use with a prescription		X	Iowa Code § 423.3(60)"b" (2013)
52090	• Durable medical equipment for home use with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"b" (2013) and 701 IAC 20.7
52100	• Durable medical equipment for home use with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"b" (2013) and 701 IAC 20.7
52110	• Durable medical equipment for home use with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"b" (2013) and 701 IAC 20.7
52120	• Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"b" (2013) and 701 IAC 20.7
52130	• Oxygen delivery equipment, not for home use, without a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52140	• Oxygen delivery equipment, not for home use, with a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52150	• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52160	• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52170	• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7

52180	• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52190	• Oxygen delivery equipment for home use without a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52200	• Oxygen delivery equipment for home use with a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52210	• Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52220	• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52230	• Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52240	• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 231.7
52250	• Kidney dialysis equipment, not for home use, without a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52260	• Kidney dialysis equipment, not for home use, with a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52270	• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52280	• Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52290	• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52300	• Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52310	• Kidney dialysis equipment for home use without a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52320	• Kidney dialysis equipment for home use with a prescription		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52330	• Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52340	• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52350	• Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52360	• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"d" (2013) and 701 IAC 20.9
52370	• Enteral feeding systems, not for home use, without a prescription	X		Iowa Code § 423.2(1) (2013)

52380	• Enteral feeding systems, not for home use, with a prescription	X		Iowa Code § 423.3(60)"b" (2013)
52390	• Enteral feeding systems, not for home use, with a prescription paid for by Medicare	X		Iowa Code § 423.3(60)"b" (2013)
52400	• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare	X		Iowa Code § 423.3(60)"b" (2013)
52410	• Enteral feeding systems, not for home use, with a prescription paid for by Medicaid	X		Iowa Code § 423.3(60)"b" (2013)
52420	• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid	X		Iowa Code § 423.3(60)"b" (2013)
52430	• Enteral feeding systems for home use without a prescription	X		Iowa Code § 423.2(1) (2013)
52440	• Enteral feeding systems for home use with a prescription		X	Iowa Code § 423.3(60)"b" (2013)
52450	• Enteral feeding systems for home use with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"b" (2013)
52460	• Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"b" (2013)
52470	• Enteral feeding systems for home use with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"b" (2013)
52480	• Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"b" (2013)
52490	• Repair and replacement parts for durable medical equipment which are for single patient use		X	Iowa Code § 423.3(60)"b" (2013) Must be for home use and prescribed to be exempt.
	Mobility enhancing equipment (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statue/Rule Cite/Comment**
53010	• Mobility enhancing equipment without a prescription	X		Iowa Code § 423.3(60)"c" (2013)
53020	• Mobility enhancing equipment with a prescription		X	Iowa Code § 423.3(60)"c" (2013)
53030	• Mobility enhancing equipment with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"c" (2013)
53040	• Mobility enhancing equipment with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"c" (2013)
53050	• Mobility enhancing equipment with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"c" (2013)
53060	• Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"c" (2013)
	Prosthetic devices (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
54010	• Prosthetic devices without a prescription		X	Iowa Code § 423.3(60)"h" (2013)

54020	• Prosthetic devices with a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54030	• Prosthetic devices with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54040	• Prosthetic devices with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54050	• Prosthetic devices with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54060	• Prosthetic devices with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54070	• Corrective eyeglasses without a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54080	• Corrective eyeglasses with a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54090	• Corrective eyeglasses with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54100	• Corrective eyeglasses with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54110	• Corrective eyeglasses with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54120	• Corrective eyeglasses with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54130	• Contact lenses without a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54140	• Contact lenses with a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54150	• Contact lenses with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54160	• Contact lenses with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54170	• Contact lenses with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54180	• Contact lenses with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54190	• Hearing aids without a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54200	• Hearing aids with a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54210	• Hearing aids with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54220	• Hearing aids with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54230	• Hearing aids with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54240	• Hearing aids with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54250	• Dental prosthesis without a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54260	• Dental prosthesis with a prescription		X	Iowa Code § 423.3(60)"h" (2013)
54270	• Dental prosthesis with a prescription paid for by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54280	• Dental prosthesis with a prescription reimbursed by Medicare		X	Iowa Code § 423.3(60)"h" (2013)
54290	• Dental prosthesis with a prescription paid for by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
54300	• Dental prosthesis with a prescription reimbursed by Medicaid		X	Iowa Code § 423.3(60)"h" (2013)
	Telecommunications & related products	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**

60010	• Ancillary Services			
60020	➢ Conference bridging service	X		701 IAC 224.3
60030	➢ Detailed telecommunications billing service		X	701 IAC 224.4
60040	➢ Directory assistance	X		701 IAC 224.3
60050	➢ Vertical service	X		701 IAC 224.3
60060	➢ Voice mail service	X		701 IAC 224.3
	Telecommunications (Indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statute/Rule Cite/Comment**
61000	• Intrastate Telecommunications Service	X		701 IAC 224.3
61010	• Interstate Telecommunications Service		X	701 IAC 224.4
61020	• International Telecommunications Service		X	701 IAC 224.4
61030	• International 800 service		X	701 IAC 224.4
61040	• International 900 service		X	701 IAC 224.4
61050	• International fixed wireless service		X	701 IAC 224.4
61060	• International mobile wireless service		X	701 IAC 224.4
61080	• International prepaid calling service		X	701 IAC 224.4
61090	• International prepaid wireless calling service		X	701 IAC 224.4
61100	• International private communications service		X	701 IAC 224.4
61110	• International value-added non-voice data service		X	701 IAC 224.4
61120	• International residential telecommunications service		X	701 IAC 224.4
61130	• Interstate 800 service		X	701 IAC 224.4
61140	• Interstate 900 service		X	701 IAC 224.4
61150	• Interstate fixed wireless service		X	701 IAC 224.4
61160	• Interstate mobile wireless service		X	701 IAC 224.4
61180	• Interstate prepaid calling service		X	701 IAC 224.4
61190	• Interstate prepaid wireless calling service		X	701 IAC 224.4
61200	• Interstate private communications service		X	701 IAC 224.4
61210	• Interstate value-added non-voice data service		X	701 IAC 224.4
61220	• Interstate residential telecommunications service		X	701 IAC 224.4
61230	• Intrastate 800 service	X		701 IAC 224.3
61240	• Intrastate 900 service	X		701 IAC 224.3
61250	• Intrastate fixed wireless service	X		701 IAC 224.3
61260	• Intrastate mobile wireless service	X		701 IAC 224.3
61280	• Intrastate prepaid calling service	X		701 IAC 224.3
61290	• Intrastate prepaid wireless calling service	X		701 IAC 224.3

61300	• Intrastate private communications service	X		701 IAC 224.3
61310	• Intrastate value-added non-voice data service		X	701 IAC 224.4
61320	• Intrastate residential telecommunications service	X		701 IAC 224.3
61325	• Paging service	X		Iowa Code § 423.2(9) (2013) 701 IAC 224.3
61330	• Coin-operated telephone service	X		701 IAC 224.3
61340	• Pay telephone service	X		701 IAC 224.3
61350	• Local Service as defined by ____Iowa_____(state)	X		701 IAC 224.3
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