701—26.29(422) Machine repair of all kinds. Persons engaged in the business of repairing machines of all kinds are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. "Machine" shall include all devices having moving parts and operated by hand, powered by a motor, engine, or other form of energy. It is a mechanical device or combination of mechanical powers and devices used to perform some function and produce a certain effect or result. A musical instrument does not constitute a machine and therefore, musical instrument repairs are not subject to tax.