701—26.36(422) Pipe fitting and plumbing. Persons engaged in the business of pipe fitting and plumbing are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. "Pipe fitting and plumbing" shall mean the trade of fitting, threading, installing and repairing of pipes, fixtures or apparatus used for heating, refrigerating, air conditioning or concerned with the introduction, distribution and disposal of a natural or artificial substance.