701—26.10(422) Boat repair. Persons engaged in the business of repairing watercraft are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. "Repair" shall include any type of restoration, renovation or replacement of any motor, engine, working part, accessory, hull or interior of the watercraft, but shall not include installation of new parts or accessories which are not replacements added to such watercraft.