

BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

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| IN THE MATTER OF SUMMIT FIRE PROTECTION CO 1250 NORTHLAND DR MENDOTA HEIGHTS MN 55120-1174 SALES/USE/EXCISE | DECLARATORY ORDER DOCKET NO. 912498 |
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Pursuant to a Petition for Declaratory Order (“Petition”) filed with the Iowa Department of Revenue (“Department”) by Summit Fire Protection Co. (hereinafter referred to as “Summit Fire Protection” or “Petitioner”) on April 24, 2025, and in accordance with Iowa Code section 17A.9 (2025) and Iowa Administrative Code rule 701—4.7(17A), “Declaratory order-in general,” the Director issues the following order.

I. FACTS

The facts below are based on the Petition, accompanying letter from Petitioner, and supplemental information submitted to the Department on May 29, 2025 in response to a request for additional information.

Petitioner is a fire protection company. It provides various services and products related to fire protection and safety, including a hood cleaning service. Petitioner states that commercial kitchens often have fire suppression systems in their exhaust fans. These fire suppression systems must be inspected and cleaned regularly. The frequency of these inspections and cleanings depends on the specific equipment used. Petitioner states that its hood cleaning service is utilized to clean grease build-up from the exhaust system and fire suppression system, which presents a fire hazard. The accumulated build-up is flammable and can be ignited if not regularly removed.

According to the Petition, the following is a list of steps that Petitioner typically takes in this process:

- Arrive onsite and contact client personnel.
- Document condition of kitchen, identify water source and grease trap drain.
- Visually inspect exhaust system to verify presence of grease accumulation.
- Unload equipment using either a truck mounted or a mobile pressure washer, ladders (for accessing the roof/fan if internal/external access is not available), and all necessary equipment for providing the service.
- Don appropriate personal protective equipment (PPE).
- Verify and document if hood lights and exhaust fans operate. Document condition of exhaust fan, to include wiring deficiencies.
- Turn off the exhaust fan at power source.
- Prepare pressure washers (mix degreaser, connect to water source, etc.)
- Cover appliances and cook-prep areas with plastic. Wrap hood with plastic to make funnel for water collection.
- Remove filters from the hood.
- Clean exhaust components until the NFPA [National Fire Protection Association] and IFC [International Fire Code] standard is met.
- Replace filters; dry hood interior; remove and dispose of plastic.
- Perform clean-up of the entire work area, including rooftop and parking lot (as needed).
- Turn on power to fan unit; verify and document lights and fans work.
- Document condition of kitchen upon completion.

Petitioner notes its belief that exhaust systems are real property and states in the Petition that this is a service to real property.

II. ISSUE PRESENTED

Petitioner presents one question for consideration—whether its hood cleaning service is a taxable service in Iowa. In its response to the Department’s request for additional information, Petitioner provided the following five enumerated services that it believes may encompass its hood cleaning service:

- Carpentry Repair and Installation Iowa Code § 423.2(6)(k)
- Roof, Shingle, and Glass Repair Iowa Code § 423.2(6)(l)
- Electrical and Electronic Repair and Installation Iowa Code § 423.2(6)(p)
- Janitorial and Building Maintenance or Cleaning Iowa Code § 423.2(6)(z)
- Pipe Fitting and Plumbing Iowa Code § 423.2(6)(an).

III. STANDARD OF REVIEW

Iowa Code chapter 17A, the Iowa Administrative Procedure Act (“IAPA”), was enacted “to provide a minimum procedural code for the operation of all state agencies when they take action affecting the rights and duties of the public.” Iowa Code § 17A.1(2). Under the IAPA, “[a]ny person may petition an agency for a declaratory order as to the applicability to specified circumstances of a statute, rule, or order within the primary jurisdiction of the agency.” *Id.* § 17A.9(1)(a). The IAPA also describes agency rights and responsibilities with respect to declaratory order proceedings. *Id.* § 17A.9(8). Pursuant to Iowa Code section 17A.9(2), the Department adopted Iowa Administrative Code rule 701—4.7, which outlines department-specific rules governing declaratory orders.

The purpose of a declaratory order is to provide a “generally available means for persons to obtain reliable information about agency administered law as it applies to their particular circumstances.” *Sierra Club Iowa Chapter v. Iowa Dep’t of Transp.*, 832 N.W.2d 636, 647 (2013) (citing Arthur Earl Bonfield, Amendments to Iowa Administrative Procedure Act, Report on Selected Provisions to Iowa State Bar Association and Iowa State Government, 1–8 (1998)). Declaratory orders are not contested cases that “entitle parties affected by the agency action to an adversarial hearing” in order to “adjudicate disputed facts pertaining to particular individuals in specific circumstances.” *Greenwood Manor v. Iowa Dep’t of Pub. Health, State Health Facilities Council*, 641 N.W.2d 823, 834 (Iowa 2002); see also Iowa Code § 17A.12. Instead, the IAPA “contemplates declaratory rulings by administrative agencies on purely hypothetical sets of facts.” *City of Des Moines v. Pub. Emp’t Relations Bd.*, 275 N.W.2d 753, 758 (Iowa 1979).

As such, “[t]he procedure established by section 17A.9 allows persons to seek formal opinions on the effect of future transactions and arrange their affairs accordingly.” *Bennett v. Iowa Dep’t of Nat. Res.*, 573 N.W.2d 25, 26 (Iowa 1997). Declaratory orders issued by an administrative agency do, however, have “the same status and binding effect as any final order

issued in a contested case proceeding.” Iowa Code § 17A.9(7). The Department’s rules governing declaratory orders are consistent with this understanding of the role of declaratory orders in administrative procedure. See Iowa Admin. Code r. 701—4.7.

IV. DISCUSSION

Iowa imposes “a tax of six percent upon the sales price from the furnishing of services as defined in section 423.1.” Iowa Code § 423.2(5). This code section further states that the “sales prices of any of the . . . enumerated services [listed in subsection 423.2(6)] is subject to the tax imposed by subsection 5.” These enumerated services include the services Petitioner requested the Department analyze.

A. Janitorial and Building Maintenance or Cleaning

First, Petitioner requested the Department analyze whether its hood cleaning service may be taxable as janitorial and building maintenance or cleaning. “Janitorial and building maintenance or cleaning” is listed as a taxable service in Iowa Code section 423.2(6)(z). Iowa Code section 423.2(6)(z) is implemented by Iowa Administrative Code rule 701—211.23.

i. Building Maintenance or Cleaning

Iowa Administrative Code rule 701—211.23(2) provides a definition for “building maintenance or cleaning.” This section states, “[b]uilding maintenance or cleaning’ includes but is not limited to the cleaning of exterior walls or windows of any building and any other act performed upon the exterior of a building with the intent to keep it in good condition or upkeep.” Iowa Admin. Code r. 701—211.23(2).

Here, the description of the hood cleaning services provided by Petitioner includes little work done on the outside of the customer’s building. In the steps taken to perform the service at issue, Petitioner lists the clean-up of the work area, which may include the customer’s roof or parking lot. However, Petitioner indicates that this step consists of clearing debris left by Petitioner in the course of providing the service, not maintaining or cleaning the exterior of the building. The only cleaning service provided is clearing their own debris from the exterior of the

building that were left in the course of the work provided. Because no work on the outside of customers' buildings or cleaning of the outside of the buildings is being performed by Petitioner in the course of the described service, Petitioner's hood cleaning service does not fall within the definition of "building maintenance or cleaning."

ii. Janitorial Services

Iowa Administrative Code rule 701—211.23(2) also provides a definition of "janitorial services". The rule defines "[j]anitorial services" as follows:

"Janitorial services" means the type of cleaning services performed by a janitor in the regular course of duty. These services may be performed individually under a separate contract or included within a general contract to perform a combination of such services. These services may include but are not limited to interior window washing, floor cleaning, vacuuming, waxing, cleaning of interior walls and woodwork, cleaning of restrooms and furnaces, and the movement of furniture or other personal property within a building.

The rule indicates that the services that would fall under this definition are services "performed by a janitor" and "in the regular course of duty." *Id.*

Here, Petitioner provides fire prevention and safety services, including a particular cleaning service that is performed to remove a fire hazard. This hood cleaning service differs from janitorial services, as it is not a cleaning service done in the regular course of duty and is more specialized than the examples of janitorial work provided in the rule. The purpose of the cleaning that Petitioner performs in the course of this service is for fire prevention and the operation of fire suppression systems. The frequency of service is described in the petition as "periodic," with the service required to be performed by fire codes. Therefore, this is not the type of service that is done "by a janitor in the regular course of duty."

Additionally, the Department has previously analyzed a similar service that involved a business providing tangible personal property and services related to fire prevention and fire safety. In *In re Rick Sertle*, a business requested a determination on the taxability of the service and inspection of hand held fire extinguishers, fire suppression systems, alarms, and the

servicing and cleaning of exhaust hoods, duct and fans. Iowa Dep't of Revenue, Dec. Ruling No. 98-30-6-0026 (1998). The business provided "[t]he service of cleaning exhaust hoods, ducts, and fans involves the removal of grease build-up on exhaust systems for commercial restaurants to reduce the risk of fire and increase the effectiveness of the fire extinguishing system to put out a fire once ignited." *Id.* The Director determined that the service of cleaning of exhaust hoods is "a service [that] is not the type of cleaning services performed by a janitor As a result, the gross receipts from cleaning of exhaust hoods, ducts and fans are not subject to Iowa sales or use tax." *Id.*

In the present matter, like *Sertle*, Petitioner's service of clearing grease and debris from exhaust hoods for fire prevention and fire safety is also not a service performed by a janitor in the regular course of duty. Petitioner's hood cleaning service involves clearing grease and debris from the exhaust hood and fire suppression system in commercial kitchens and is done periodically by a fire safety and prevention company. Like the service at issue in *Sertle*, it does not resemble any cleaning services identified in Iowa Administrative Code rule 701—211.23(2) that would constitute a janitorial service. Therefore, Petitioner's hood cleaning service does not fall within the definition of "[j]anitorial services." Because this service does not fall within the definition of "[j]anitorial services" or "[b]uilding maintenance or cleaning," provided in Iowa Administrative Code rule 701—211.23(2), it is not a taxable service under Iowa Code section 423.2(6)(z).

B. Carpentry Repair and Installation

Second, Petitioner requests analysis of whether its hood cleaning service may be a taxable service as carpentry repair and installation. Iowa Code section 423.2(6)(k) lists "[c]arpentry repair and installation" as a taxable service, but does not provide a definition of "carpentry." The Department's administrative rules also do not provide a definition of "carpentry." However, Iowa Administrative Code rule 701—219.13(6) provides, "[p]ersons engaged in the business of carpentry, as the trade is known in the usual course of business, are selling a

service subject to sales tax, regardless of whether they perform repair or installation. The carpentry services can be conducted on or within real or personal property.”

When ascertaining the meaning of a word not defined in code, the Department may look to the ordinary usage of the word, dictionary definitions, use in similar statutes, and the use of the word in court rulings. *Kay-Decker v. Iowa State Bd. of Tax Review*, 857 N.W.2d 216, 223 (Iowa 2014). There is no more precise definition in statute or rule, so we may look to the dictionary definitions and ordinary usage of the word “carpentry” and “carpenter.” Merriam-Webster defines a “carpenter” as “a worker who builds or repairs wooden structures or their structural parts.” “Carpenter,” merriam-webster.com, <https://www.merriam-webster.com/dictionary/carpenter>. (Accessed June 19, 2025). The United States Bureau of Labor Statistics (BLS) also provides a definition of “carpenter” in its Occupational Outlook Handbook. Per this definition, “[c]arpenters construct, repair, and install building frameworks and structures made from wood and other materials.” Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Carpenters, at <https://www.bls.gov/ooh/construction-and-extraction/carpenters.htm>. (last visited June 23, 2025).

Here, the Petitioner describes their hood cleaning services as cleaning services. It does not describe any work related to building or repairing. The statement in the BLS definition of “carpenter” that carpenters may perform work on structures made from “other materials” in addition to wood allows for some ambiguity in what constitutes “carpentry.” The hood cleaning service described nevertheless does not include construction, repair, installation, or construction to any structure, whether constructed of wood or any other materials. This service does not fall within any definition of carpentry. Therefore, Petitioner’s hood cleaning service is not taxable as “carpentry.”

C. Roof, Shingle, and Glass Repair and Electrical and Electronic Repair and Installation

Petitioner also requested the Department analyze whether its hood cleaning service is taxable as roof, shingle, and glass repair or as electrical and electronic repair and installation. Iowa Code sections 423.2(6)(l) and 423.2(6)(p) identify “roof, shingle, and glass repair” and “electrical and electronic repair” as enumerated services subject to tax. Similar to “[c]arpentry,” the Iowa Code and Iowa Administrative Code do not provide precise definitions for what constitutes “roof, shingle, and glass repair” or “electrical and electronic repair.” However, Iowa Administrative Code rule 701—219.13(6)“b” states of roof, shingle, and glass repair, “[P]ersons engaged in the business of repairing, restoring, or renovating roofs or shingles or restoring or replacing glass, whether the glass is personal property or affixed to real property, are selling a service subject to sales tax.” Similarly, Iowa Administrative Code rule 701—219.13(6)“c” states, “[p]ersons engaged in the business of repairing or installing electrical wiring, fixtures, or switches in or on real property, or repairing or installing any article of tangible personal property powered by electric current, are selling a service subject to sales tax.”

In the present case, there is nothing in Petitioner’s description or in the rest of the Petition showing that its hood cleaning service falls within the scope of either roof, shingle, and glass repair or electrical and electronic repair and installation. Therefore, the hood cleaning service at issue is not taxable as either of these enumerated services.

D. Pipe Fitting and Plumbing

The last enumerated service that Petitioner listed is pipe fitting and plumbing. Iowa Code section 423.2(6)(an) lists “pipe fitting and plumbing” as an enumerated service. There is no definition for these terms in statute. However, the associated administrative rule states, “[p]ipe fitting and plumbing’ means the trade of fitting, threading, installing, and repairing pipes, fixtures, or apparatus used for heating, refrigeration, or air conditioning, or concerned with the

introduction, distribution, and disposal of a natural or artificial substance.” Iowa Admin. Code 701—219.13(6) “f”(2).

Here, the Petitioner’s description of its hood cleaning service does not include any work on customers’ “pipes, fixtures, or an apparatus used for heating, refrigeration, or air conditioning, or concerned with the introduction, distribution, and disposal of a natural or artificial substance.” *Id.* It also does not include any work on any of the other types of equipment described in the definition identified above. The service provided by the Petitioner involves work on the customers’ exhaust hoods, but even if exhaust hoods were an “apparatus used for heating, refrigeration, or air conditioning, or concerned with the introduction, distribution, and disposal of a . . . substance,” the service is to remove grease and debris from the hood rather than “fitting, threading, installing, and repairing” of the hood. Petitioner’s hood cleaning service does not include any of the items from the rule’s description of “pipe fitting and plumbing.” Therefore, the hood cleaning service is not taxable as pipe fitting and plumbing.

E. Services to Real Property

Finally, the Petitioner states its belief that hood cleaning may be a taxable service because hood cleaning could be a service to real property. Petitioner states that other services to real property are enumerated as taxable services in Iowa Code section 423.2(6) and states that its hood cleaning service may be a taxable service for this reason.

The sales price of a service is only subject to sales or use tax in Iowa when enumerated in section 423.2(6). Iowa Code § 423.2(5). The cleaning of exhaust hoods is not an enumerated service in this subsection and is not one of the enumerated services analyzed above. Further, there is no Iowa Code section or Iowa Administrative Code rule indicating that a service is taxable solely because it is a service to real property. Petitioner has also not identified any source or precedent that would suggest a service is taxable solely because it is a service to real property. Therefore, even if it is assumed that commercial kitchen exhaust hoods are real

property, the hood cleaning service provided by Petitioner is not a taxable service solely because it is performed on real property.

V. CONCLUSION

The hood cleaning service described in the Petition does not fit within any of the taxable services that Petitioner requested the Department analyze. Hood cleaning services are not an enumerated service in Iowa Code section 423.2(6). Therefore, Petitioner's hood cleaning service is not a taxable service in Iowa.

ORDER

THEREFORE, based on the facts presented, foregoing reasoning, and applicable provisions of the law, the questions presented in Petitioner's Petition for Declaratory Order, Docket No. 912498, are as answered above.

Issued at Des Moines, Iowa this 31st day of July, 2025.

IOWA DEPARTMENT OF REVENUE

By Mary Mosiman
Mary Mosiman, Director