

29 C.F.R. § 779.314

“Goods” and “services” defined.

The term “goods” is defined in section 3(i) of the Act and has been discussed above in § 779.14. The Act, however, does not define the term “services.” The term “services,” therefore, must be given a meaning consistent with its usage in ordinary speech, with the context in which it appears and with the legislative history of the exemption as it explains the scope, the purposes and the objectives of the exemption. Although in a very general sense every business might be said to perform a service it is clear from the context and the legislative history that all business establishments are not making sales of “services” of the type contemplated in the Act; that is, services rendered by establishments which are traditionally regarded as local retail service establishments such as the restaurants, hotels, barber shops, repair shops, etc. (See §§ 779.315 through 779.320.) It is to these latter services only that the term “service” refers.

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