



Florida Department of Revenue  
Tax Information Publication

TIP

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## Sales Tax on Admissions Related to Air Commerce

Florida law generally requires that dealers collect sales tax on sales of admissions which include charges for many types of sightseeing rides that use boats, buses, trolleys, trains, and other vehicles.

However, federal law prohibits the state from taxing individuals traveling in air commerce. The term “air commerce” relates to activities operated within a federal airway or directly affecting safety in interstate or foreign air commerce. Therefore, certain sightseeing rides sold to individuals traveling in air commerce are not subject to Florida’s sales tax on admissions. Examples of these activities include helicopter, airplane, and hot air balloon rides, and skydiving.

Example 1: A company operates a helicopter sightseeing tours in an FAA federal airway. All of the company’s tours are regulated by the FAA. The company is not required to collect sales tax on the sales price of the tours.

Example 2: A company providing skydiving training and transportation for skydiving jumps operates the jumps in a federal airway designated by the FAA. The company is not required to collect sales tax on its sale of skydiving jumps. When customers do not have their own equipment, the company should separately state the charge for the rental or sale of equipment and collect sales tax on the rental charge or sales price collected. The company is required to collect sales tax on the portion of the sales price attributable to the rental of equipment if the company bundled both charges into one lump sum.

Example 3: The same company in example 2 sells admissions to view its World War II aircraft and makes a separate charge for a videotape while skydiving. The company should separately state the admission charge and videotape charge and collect sales tax on the price paid to view the aircraft and the sales price of the videotape.

Example 4: A company operates a hot air balloon in a federal airway. The company is not required to collect sales tax on the sales price charged for rides.

Example 5: A company selling hot air balloon rides where the balloon is tethered or moored to the ground does not operate in a federal airway. Sales tax must be collected on the sales price charged for the rides because the operations are not within a federal airway.

Note: Federal law does not prohibit the taxation of sales or rentals of tangible personal property, rentals of real property, sales of other types of admissions not in air commerce, net income, property, franchise, or other taxes.

**References: Section 212.04, Florida Statutes (2012); Rule 12A-1.005, Florida Administrative Code; Title 49 U.S.C. § 40116, § 40102.**

### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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