

701—26.21(422) Flying service. Persons engaged in the business of teaching a course of instruction in the art of operation and flying of an airplane, and instructions in repairing, renovating, reconditioning an airplane, or any other related service are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. While not intended to be inclusive, the following is a list of taxable and nontaxable charges related to flight instruction.

Charges for instructors' services, ground instruction and ground school are taxable.

Charges for dual flying and for students learning to fly with an instructor are taxable. The instruction is taxable as a flying service. The plane rental is also taxable. This paragraph shall become effective for periods beginning on or after April 1, 1992.

Flying service shall also include all other types of flying service, except agricultural aerial application services, aerial commercial and chartered transportation services and those services exempt by 26.2(3).

This rule is intended to implement Iowa Code section 422.43.