

**701—218.8(423) Flying service.**

**218.8(1) *In general.*** 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 selling a service subject to sales tax.

**218.8(2) *Not included.*** Flying services do not include those relating to agricultural aerial application, those relating to aerial commercial and chartered transportation services, and those services exempted by rule 701—211.2(423).

**218.8(3) *Flight instruction charges.*** Charges relating to flight instruction can be taxable or nontaxable. Taxable charges include but are not limited to the sales price for the following:

- a. Instructors' services, ground instruction, and ground school.
- b. Students learning to fly with an instructor and dual flying.
- c. Rental of a plane. Rule 701—211.47(423) contains more information.

This rule is intended to implement Iowa Code section 423.2(6) "s."  
[ARC 6704C, IAB 11/30/22, effective 1/4/23]