
Sales Tax on Pit Passes and Crew Passes

Sales &
Use tax
notice

This notice is to provide clarification for the taxation of receipts from pit or crew passes. A pit or crew pass allows a person access into the pit area of a speedway. The pit area is the area in which the drivers exit the main raceway, have their crews adjust and repair their vehicles, and then re-enter the raceway. Pit passes are sold to the drivers of the vehicles, crew members, families, friends, sponsors of the racing team, and sometimes other members of the public.

Tennessee statutes provide that the gross receipts from the retail sale of tickets, fees or other charges made for admission to places of amusement, sports, entertainment, exhibition, display or other recreational events or activities are

subject to sales tax. Tenn. Code Ann. Section 67-6-212.

Pit or crew passes or any other fee that allows access to the pit area of a race track are considered to be charges for admissions that are subject to sales tax.

Pit or crew passes are **not** entry fees and therefore are **not** exempt from sales tax. Tenn. Code Ann. Section 67-6-330(a)(20).

Have questions or comments? Please let us know. [Contact us.](#)

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