

Amusement Tours

Amusement Tours Are Subject to Tennessee Sales Tax

Tours conducted for amusement within the state for a fee, whether the tour is on foot or in a vehicle, are subject to the Tennessee sales tax as an amusement. Examples of amusement tours include ghost tours, celebrity bus tours, cave tours, facility tours, city tours, sight-seeing tours, boat tours, etc.

Entities making sales of taxable amusement tours must register with the Department of Revenue and collect sales tax on all participation or ticket fees.

Note, however, that Tennessee sales tax law does allow exemptions for amusements in very specific situations. If the tour qualifies for one of the listed

exemptions (e.g., the tour is conducted solely by a nonprofit, a government agency, Tennessee historic property preservation entity, etc.), then it will not need to register for and collect sales tax.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 67-6-212, Tenn. Code Ann. § 67-6-330