

# Sales factor for airlines

$$\left( \frac{\text{weighted in-state departures}}{\text{weighted total departures}} \times \text{transportation revenue} \right) + \text{non-flight revenues directly attributable to this state}$$

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transportation revenue + miscellaneous sales of merchandise, etc.

“Transportation revenue” means revenue earned by transporting passengers, freight and mail as well as revenue earned from liquor sales, pet crate rentals, etc.