

A MEGA LIST

Of Florida Sales And Use Tax Issues As They Apply To The Club Industry

This list below is not all-inclusive and is to be used as general guidance only. This list of questions and answers *"is not tax authority."* This list must be used with the associated Club Sales & Use Tax Book - Florida, clarifying the questions and answers. If you have questions regarding a particular issue, it is recommended that you contact your paid professionals or the Florida Department of Revenue.

ADMINISTRATIVE ISSUES

Administrative; Alcoholic Beverages; Bars And Lounges
 Administrative; Audits; Do Agents Look At Certain Items
 Administrative; Audits; Given Advanced Warning
 Administrative; Audits, Timing
 Administrative; Definitions; Capital Contribution
 Administrative; Definitions; Capital Improvements
 Administrative; Definitions; Dues And Fees
 Administrative; Definitions; Recreational Facility

Administrative; Discretionary Sales Surtax Information

Administrative; Rates and Surtax; Sales Tax Bracket; 6%
 Administrative; Rates and Surtax; Sales Tax Bracket; 7%

Administrative; Rounding Replaces Bracket System In Calculation Of Sales And Use Taxes

Administrative; Registering And Filing Returns
 Administrative; Restaurants And Catering

QUESTIONS AND ANSWERS

<u>Yes/No</u>	<u>Issue</u>
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Associations

Associations; Men's & Women's Golf Dues; Contrary Position
 Associations; Men's & Women's Tennis Dues; Contrary Position
 Associations; Men's Golf Dues
 Associations; Men's Golf Dues; Deposits
 Associations; Sponsoring Organization
 Associations; Women's Golf Dues
 Associations; Women's Golf Dues; Deposits

Banquets

Banquets; Balloons
 Banquets; Bartender
 Banquets; Carver
 Banquets; Chair Cover
 Banquets; Chef's Attendant
 Banquets; Corkage Fee
 Banquets; Covid-19 Surcharge
 Banquets; Decorations
 Banquets; Entertainers
 Banquets; Flowers

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Banquets; Ice Carving
 Banquets; Ice Carving; Labor Only
 Banquets; Linen; Inventory Maintenance Fee
 Banquets; Linen Rental
 Banquets; Music Programming
 Banquets; Piano
 Banquets; Real Property Lease Or License To Event Coordinator; Accept Resale Certificate?
 Banquets; Real Property Lease Or License To Event Coordinator; Double Tax
 Banquets; Room Attendant
 Banquets; Room Charge
 Banquets; Room Setup Fee
 Banquets; Screens
 Banquets; Server Attendant
 Banquets; Valet

Building (Real Property) Contracts

Building Contracts; Awnings; Not Permanently Attached
 Building Contracts; Awnings; Permanently Attached
 Building Contracts; Blinds; Not Permanently Affixed By Contractor
 Building Contracts; Carpet
 Building Contracts; Carpet; Wall-To-Wall Purchase And Installation
 Building Contracts; Cost Plus
 Building Contracts; Design Fee Related To Sale Of Tangible Personal Property
 Building Contracts; Design Fee With Purchase Of Tangible Property
 Building Contracts; Design Fee Without Purchase Of Tangible Property
 Building Contracts; Fixed Fee
 Building Contracts; General
 Building Contracts; Guaranteed Price
 Building Contracts; Hurricane Shutters; Not Permanently Affixed By Contractor
 Building Contracts; Hurricane Shutters; Permanently Affixed By Contractor
 Building Contracts; Hurricane Shutters; Removable And Permanently Affixed By Contractor
 Building Contracts; Lump Sum
 Building Contracts; Marina Security System
 Building Contracts; Plantation Shutters; Permanently Affixed By Contractor
 Building Contracts; Renovations; Kitchens
 Building Contracts; Renovations; Non-Real Property; List
 Building Contracts; Renovations; Real Property; List
 Building Contracts; Restripping
 Building Contracts; Resurfacing
 Building Contracts; Retail Sale Plus Installation
 Building Contracts; Shades; Not Permanently Affixed By Contractor
 Building Contracts; Signs; Installed
 Building Contracts; Signs; Installed By Manufacturer
 Building Contracts; Signs; Not Installed
 Building Contracts; Signs; Not Permanently Attached
 Building Contracts; Signs; Permanently Attached
 Building Contracts; Tournament Boards; Permanently Attached
 Building Contracts; When In Doubt

Camps

Camps; Admissions; Custodial

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Camps; Athletic Or Recreational
 Camps; Day Camp; Instructional Only
 Camps; Day Care; Baby Food
 Camps; Day Care; Baby Formulas, Liquid Or Powder
 Camps; Day Care; Baby Teething Lotion
 Camps; Day Care; Baby Teething Powder
 Camps; Day Care; Infant Supplies
 Camps; Day Care; Pedialyte
 Camps; Educational Tutoring; With Lunch Provided
 Camps; Golf; Instructional Only
 Camps; Golf; Junior Golf League
 Camps; Supplies Purchased; Used In Sales Taxable Kid Room And Camps
 Camps; Swimming; Instructional Only
 Camps; Tennis; Instructional Only

Cancellations

Cancellations; Catering Contractual Liquidated Damages
 Cancellations; Contractual Liquidated Damages
 Cancellations; Contractual Room Block Attrition Charge
 Cancellations; Floral Contractual Liquidated Damages
 Cancellations; Forfeited Deposit
 Cancellations; Rental; Beach Equipment; No-Show Fee
 Cancellations; Rental Suites; Accommodation For No Consideration
 Cancellations; Room Block Fees
 Cancellations; Tourist Development Tax

Card Room

Card Room; Bridge & Other Cards; Club As Ultimate Consumer
 Card Room; Dominos; Club As Ultimate Consumer
 Card Room; Duplicate Bridge; ACBL Fee; Charged By Club As Sponsor
 Card Room; Duplicate Bridge; ACBL Fee; Pass-Through
 Card Room; Duplicate Bridge; ACBL Fee; Where Spectators Pay A Fee
 Card Room; Duplicate Bridge; Director Charge; Only
 Card Room; Duplicate Bridge; Director Charge; With Free Snacks
 Card Room; Duplicate Bridge; Director Charge; With Snack Charge
 Card Room; Free Coffee
 Card Room; Pencils; Club As Ultimate Consumer
 Card Room; Scoring Pads; Club As Ultimate Consumer

City Clubs

City Clubs; Dues; Reciprocal With Another Club Having Athletic Facilities
 City Clubs; Dues; With Recreational Facilities
 City Clubs; Dues; Without Recreational Facilities

Clubhouse

Clubhouse; Carpet
 Clubhouse; Carpet; Wall-To-Wall Purchase And Installation
 Clubhouse; Cloth Towels
 Clubhouse; Cost Segregation Study; Still Real Property
 Clubhouse; Design Fee Related To Sale Of Tangible Personal Property
 Clubhouse; Design Fee With Purchase Of Tangible Property
 Clubhouse; Design Fee Without Purchase Of Tangible Property
 Clubhouse; Direct TV

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Clubhouse; Direct TV Installation
Clubhouse; Dry Cleaning Services
Clubhouse; Flag; Official State Of Florida
Clubhouse; Flag; United States
Clubhouse; Free Coffee
Clubhouse; Free Drinks
Clubhouse; Furnishings
Clubhouse; Furniture
Clubhouse; Furniture; Refinishing
Clubhouse; Furniture; Restoring
Clubhouse; Furniture; Upholstering
Clubhouse; Interior Designer; Fee and Product
Clubhouse; Interior Designer; Fee Only
Clubhouse; Landscape; Flowers
Clubhouse; Landscape Maintenance; Exterior
Clubhouse; Landscape Maintenance; Interior
Clubhouse; Landscape Maintenance; Mixed Contract
Clubhouse; Laundering Services
Clubhouse; Music Programming
Clubhouse; Pictures
Clubhouse; Renting Out Food Hall
Clubhouse; Toiletries
Clubhouse; Tree and Shrub Rental
Clubhouse; Water Restoration Services

Clubhouse; Cleaning Services

Clubhouse; Cleaning Services; Acoustical Tile
Clubhouse; Cleaning Services; Air Conditioning And Heating System
Clubhouse; Cleaning Services; Carpet
Clubhouse; Cleaning Services; Carpet Cleaning Supplies
Clubhouse; Cleaning Services; Carpet Deodorizing
Clubhouse; Cleaning Services; Carpet Stain Protection
Clubhouse; Cleaning Services; Ceramic Tile Floor & Grout
Clubhouse; Cleaning Services; Ceramic Tile Floor & Grout Stain Protection
Clubhouse; Cleaning Services; Chimney Cleaning
Clubhouse; Cleaning Services; Construction Clean-up
Clubhouse; Cleaning Services; Deodorizing Restrooms
Clubhouse; Cleaning Services; Dishwashing; Taxable Service?
Clubhouse; Cleaning Services; Disinfecting
Clubhouse; Cleaning Services; Exhaust Stacks, Fans, Hood
Clubhouse; Cleaning Services; Exterior Of Building
Clubhouse; Cleaning Services; Fire Restoration
Clubhouse; Cleaning Services; Flood Restoration
Clubhouse; Cleaning Services; Floor Waxing
Clubhouse; Cleaning Services; Furniture & Upholstery On Premises
Clubhouse; Cleaning Services; Furniture Cleaning
Clubhouse; Cleaning Services; Furniture Cleaning & Stain Protection
Clubhouse; Cleaning Services; Furniture Deodorizing
Clubhouse; Cleaning Services; Housekeeping
Clubhouse; Cleaning Services; Housekeeping; Taxable Service?
Clubhouse; Cleaning Services; Interior
Clubhouse; Cleaning Services; Janitorial
Clubhouse; Cleaning Services; Kitchen Hood Exhaust

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Clubhouse; Cleaning Services; Kitchen Hood Exhaust; Inspection
 Clubhouse; Cleaning Services; Kitchen Hood Exhaust System
 Clubhouse; Cleaning Services; Kitchen Hood Repair; During Cleaning
 Clubhouse; Cleaning Services; Lighting
 Clubhouse; Cleaning Services; Maid
 Clubhouse; Cleaning Services; Miscellaneous List
 Clubhouse; Cleaning Services; Office
 Clubhouse; Cleaning Services; Outdoor Playgrounds
 Clubhouse; Cleaning Services; Outdoor Recreational Facilities
 Clubhouse; Cleaning Services; Outdoor Swimming Pools
 Clubhouse; Cleaning Services; Outdoor Tennis Courts
 Clubhouse; Cleaning Services; Outside Sidewalks
 Clubhouse; Cleaning Services; Outside Walkways
 Clubhouse; Cleaning Services; Parking Lots
 Clubhouse; Cleaning Services; Provided By Own Employees
 Clubhouse; Cleaning Services; Restroom
 Clubhouse; Cleaning Services; Restroom Attendants; Independent Contractors
 Clubhouse; Cleaning Services; Roof
 Clubhouse; Cleaning Services; Supplies
 Clubhouse; Cleaning Services; Venetian Blind
 Clubhouse; Cleaning Services; Washroom Sanitation
 Clubhouse; Cleaning Services; Water Fountain Pools
 Clubhouse; Cleaning Services; Window Cleaning

County Surtax

County Surtax; \$5,000 Limit; Apply To Entire Repair Invoice

County Surtax; \$5,000 Limit; Apply To Entire Repair Invoice; Continuous Care, Custody, And Control

County Surtax; \$5,000 Limit; Bulk Sale/Working Unit Test Met; Not Single Sale And Delivery Not At Same Time

County Surtax; \$5,000 Limit; Bulk Sale/Working Unit Test Not Met

County Surtax; \$5,000 Limit; Club Capital Assessments

County Surtax; \$5,000 Limit; Club Dues

County Surtax; \$5,000 Limit; Club Initiation Fee

County Surtax; \$5,000 Limit; Club Operating Assessments

County Surtax; \$5,000 Limit; Documentary Evidence Required

County Surtax; \$5,000 Limit; Explained

County Surtax; \$5,000 Limit; Explained; Club Example

County Surtax; \$5,000 Limit; Food & Beverage Sales

County Surtax; \$5,000 Limit; In Single Purchase Order

County Surtax; \$5,000 Limit; In Single Purchase Order; Different Products

County Surtax; \$5,000 Limit; In Single Sale Or Lease And Working Unit

County Surtax; \$5,000 Limit; Leased Property

County Surtax; \$5,000 Limit; Part Of Single Working Unit

County Surtax; \$5,000 Limit; Part Of Single Working Unit; Furniture Suites Or Sets

County Surtax; \$5,000 Limit; Part Of Single Working Unit; Golf Course Maintenance Equipment

County Surtax; \$5,000 Limit; Part Of Single Working Unit; Kitchen Renovations

County Surtax; \$5,000 Limit; Part Of Single Working Unit; Multiple Dinners Served At Function

County Surtax; \$5,000 Limit; Part Of Single Working Unit; Multiple Pieces Of Equipment

County Surtax; \$5,000 Limit; Purchases In Bulk

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County Surtax; \$5,000 Limit; Purchases In Institutional Quantities
 County Surtax; \$5,000 Limit; Purchases In Single Purchase
 County Surtax; \$5,000 Limit; Purchases Of Sophisticated Equipment
 County Surtax; \$5,000 Limit; Rentals Of Real Property
 County Surtax; \$5,000 Limit; Rentals Of Tangible Personal Property
 County Surtax; \$5,000 Limit; Rentals Of Tangible Personal Property; Each Payment
 County Surtax; \$5,000 Limit; Review All Out-Of-State Vendor Invoices
 County Surtax; \$5,000 Limit; Review All Out-Of-State Vendor Invoices; Surtax Added
County Surtax; \$5,000 Limit; Single Sale Test Not Met
County Surtax; \$5,000 Limit; Single Sale Test Not Met; Change Order
 County Surtax; \$5,000 Limit; Single Working Unit
 County Surtax; \$5,000 Limit; Tangible Personal Property
 County Surtax; \$5,000 Limit; Tangible Personal Property, Sold With Labor
 County Surtax; \$5,000 Limit; Tangible Personal Property; Sold With Real Property
 Rental
 County Surtax; \$5,000 Limit; Tangible Personal Property; Sold Without Real Property
 Rental
 County Surtax; \$5,000 Limit; Tournaments; Applies To Product
County Surtax; \$5,000 Limit; Working Unit Test Met; Including Custom Products
County Surtax; \$5,000 Limit; Working Unit Test Met; Including Installation Labor
Charges
County Surtax; \$5,000 Limit; Working Unit Test Met; Including Line-Item Charges
For Labor
County Surtax; \$5,000 Limit; Working Unit Test Met; Including Tangible Personal
Property
 County Surtax; Based Upon Taking Possession
 County Surtax; Invoice Date Controls

Detective, Burglar, And Other Protection Services

Detective, Burglar, And Other Protection Services; Burglar Alarm Maintenance
 Detective, Burglar, And Other Protection Services; Burglar Alarm Monitoring
 Detective, Burglar, And Other Protection Services; Credit Investigation
 Detective, Burglar, And Other Protection Services; Detective Agency Services
 Detective, Burglar, And Other Protection Services; Fingerprinting Services
 Detective, Burglar, And Other Protection Services; Fire Alarm Maintenance
 Detective, Burglar, And Other Protection Services; Fire Alarm Monitoring
 Detective, Burglar, And Other Protection Services; Fire Suppression Systems; Inspection
 Only
 Detective, Burglar, And Other Protection Services; Fire Suppression Systems; Parts
 Replaced
 Detective, Burglar, And Other Protection Services; Fire Suppression Systems; Real
 Property Improvements
 Detective, Burglar, And Other Protection Services; Investigation
 Detective, Burglar, And Other Protection Services; Lie Detection
 Detective, Burglar, And Other Protection Services; Lifeguard
 Detective, Burglar, And Other Protection Services; Polygraph

Equestrian

Equestrian; Clothing Offering Fly Protection
 Equestrian; Equine Joint Supplements Containing Glucosamine
 Equestrian; Fly Repellant
 Equestrian; Insect Repellant
 Equestrian; Non-Prescription Medication

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Exemption Certificate

Exemption Certificate; 501(c)(3) Exemption; Without Certificate
 Exemption Certificate; 501(c)(3) Exemption; Member Invoiced
 Exemption Certificate; 501(c)(3) Exemption; Not Sufficient
 Exemption Certificate; Allow Electronic Exemption Certificates
 Exemption Certificate; Allow Electronic Resale Certificates
 Exemption Certificate; Alternative Proof
 Exemption Certificate; Documentation; Organization Employee
 Exemption Certificate; Documentation; State Of Florida Employee
 Exemption Certificate; Florida Not-For-Profit; Not 501(c)(3) Tax-Exempt
 Exemption Certificate; Mobile App
 Exemption Certificate; On File
 Exemption Certificate; Out Of State; Charity
 Exemption Certificate; Out Of State; Government
 Exemption Certificate; Out Of State; Not (c)(3) Exempt
 Exemption Certificate; Paid By Member; Advanced By Exempt Organization
 Exemption Certificate; Paid By Member; Subsequently Reimbursed

Fees; (Tips; Grats; Service Charges, Etc.)

Fees; Dining Room Minimums
 Fees; Gratuities; Fully Distributed By Year End
 Fees; Gratuities; Monetary Benefit To Club
 Fees; Gratuities; Not Separately Stated
 Fees; Gratuity Charge; % Applied To Management Base Salary
 Fees; Gratuity Charge; % Only Distributed
 Fees; Gratuity Charge; % Only Distributed; Riviera
 Fees; Gratuity Charge; Distributed To Management Staff
 Fees; Gratuity Charge; Distributed To Management Staff; Contrary To Federal Law
 Fees; Gratuity Charge; Not Mandatory; Paid Out In Full
 Fees; Mandatory Service Charge; Beach Equipment Usage; Fully Distributed By Year
 End
 Fees; Mandatory Service Charge; Billed Monthly, Quarterly Or Annually
 Fees; Mandatory Service Charge; Billed To All Members in Advance
 Fees; Mandatory Service Charge; Distributed To Management Staff
 Fees; Mandatory Service Charge; Distributed To Management Staff; Contrary To Federal
 Law
 Fees; Mandatory Service Charge; Fully Distributed By Year End
 Fees; Mandatory Service Charge; Fully Distributed By Year End; Does IRS Ruling
 Change Things
 Fees; Mandatory Service Charge; Not Fully Distributed By Year End
 Fees; Mandatory Service Charge; Partially Distributed By Year End
 Fees; Minimum Charge
 Fees; Prepaid Gratuity
 Fees; Service Charge
 Fees; Voluntary Gratuities
 Fees; Voluntary Service Charge; Separately Stated; Fully Distributed

Fitness Center

Fitness Center; Body Treatment Services
 Fitness Center; Esthetician Services
 Fitness Center; Hi-Protein Super Shake
 Fitness Center; Juice Bar Shake
 Fitness Center; Massage Services

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Fitness Center; Massage Services; With Lotions
 Fitness Center; Nail Services
 Fitness Center; Offsite Arrangement; Discounted Dues
 Fitness Center; Percentage Of Fees Retained By Club
 Fitness Center; Personal Training
 Fitness Center; Pilates Instruction; Flat Fee; Specific Number Of Classes
 Fitness Center; Pilates Instruction; Flat Fee; Unlimited Classes
 Fitness Center; Rent Charged By Club
 Fitness Center; Retail Merchandise; Given Away
 Fitness Center; Retail Merchandise; Sold At Less Than Cost
 Fitness Center; Soft Drinks & Ade's
Fitness Center; Supplements; Apex Fitness Nutrition Bar
Fitness Center; Supplements; Balance – The Complete Nutritional Food Bar
 Fitness Center; Supplements; Dietary
 Fitness Center; Supplements; Egg Protein
Fitness Center; Supplements; Fruit Booster Bar
Fitness Center; Supplements; Granola Bar
 Fitness Center; Supplements; Herbal
Fitness Center; Supplements; High Protein Steel Bar
 Fitness Center; Supplements; Non-Prescription Vitamins and Minerals
Fitness Center; Supplements; Nutri-Grain Bar
 Fitness Center; Supplements; Nutrition Bars
Fitness Center; Supplements; Power Bar
 Fitness Center; Supplements; Special Dietary Foods
Fitness Center; Supplements; Super Heavyweight Bar
 Fitness Center; Supplements; Vitamins & Minerals
 Fitness Center; Use Of Products Otherwise Available For Sale

Food & Beverage

Food & Beverage; Alcoholic Beverages
 Food & Beverage; Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
 Food & Beverage; Bagels; Consumed Off Premises
 Food & Beverage; Bagels; Consumed On Premises
 Food & Beverage; Bakery Products; Consumed Off Premises
 Food & Beverage; Bakery Products; Consumed On Premises
 Food & Beverage; Beehives; Honey Sales
 Food & Beverage; Bottled Water Not In Natural State
 Food & Beverage; Cancellations; Catering Contractual Liquidation Damages
 Food & Beverage; Carbon Dioxide Gas; Part Of Finished Product
 Food & Beverage; Clubs; Sold In Or By
 Food & Beverage; Concession Stands
 Food & Beverage. Corkage Fee
 Food & Beverage; Coupon For Free Meal
 Food & Beverage; Covid-19 Surcharge
 Food & Beverage; Credit Given Member
 Food & Beverage; Custodial Camps; Charges Not Separately Stated
 Food & Beverage; Custodial Camps; Charges Separately Stated
 Food & Beverage; Delivery; Processing Fee
 Food & Beverage; Delivery Charge; Customer Pick Up Optional
 Food & Beverage; Delivery Charge; No Option For Customer Pick Up
 Food & Beverage; Dining Room Minimums
 Food & Beverage; Donated To Food Bank
 Food & Beverage; Dues; Wine Society

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Food & Beverage; Employee; Selling Inventory Items
Food & Beverage; Employee Meals
Food & Beverage; Employee Food & Drink; Convenience
Food & Beverage; Employee Food & Drink; Convenience; Inter-Departmental Charge
Food & Beverage; Employee Food & Drink; Included In W-2
Food & Beverage; Employee Food & Drink; Not For Convenience
Food & Beverage; Employee Food & Drink; Retail Price Used By Accounting
Food & Beverage; Employee Food & Drink; Sold To
Food & Beverage; Food Waste
Food & Beverage; Free Bagels Given To Members
Food & Beverage; Free Bagels Purchased Untaxed
Food & Beverage; Free Birthday Bottle Of Wine
Food & Beverage; Free Coffee Purchased Untaxed
Food & Beverage; Free Lemonade Purchased Untaxed
Food & Beverage; Free Meals And Beverages
Food & Beverage; Free Meals And Beverages; Inter-Departmental Charge
Food & Beverage; Free Nuts Purchased Untaxed
Food & Beverage; Free Popcorn; Purchased Untaxed
Food & Beverage; Free Snacks Purchased Untaxed
Food & Beverage; Free Wine Glasses
Food & Beverage; Furnished As Convenience To Employer
Food & Beverage; Furnished By Customer; Fee To Prepare
Food & Beverage; Ice
Food & Beverage; Ice Carving
Food & Beverage; Ice Carving; Labor Only
Food & Beverage; Independent Contractor Services To Manage F&B
Food & Beverage; Meal To Be Heated By End User
Food & Beverage; Meals Sold To Members
Food & Beverage; Next One Free
Food & Beverage; Perrier Water
Food & Beverage; Perrier Water; Lemon Flavor Added
Food & Beverage; Plastic Stir Sticks
Food & Beverage; Pre-Assembled Meals
Food & Beverage; Raw Food Kits
Food & Beverage; Raw Food Kits; Assembly Charge
Food & Beverage; Rental; Facility Fee
Food & Beverage; Rental; Labor Charge Vs. Facility Fee
Food & Beverage; Rental Room Service Charge
Food & Beverage; Renting Out Food Hall
Food & Beverage; Resale Of Unprepared Grocery Type Items
Food & Beverage; Sales At Fundraisers
Food & Beverage; Sales To Civic Organizations
Food & Beverage; Sales To Members; Separately Stated
Food & Beverage; Sales To Qualified Charities
Food & Beverage; Sales To Qualified Religious Institutions
Food & Beverage; Sales To Social Organizations
Food & Beverage; Setup Fee; For Ice
Food & Beverage; Setup Fee; For Soda
Food & Beverage; Setup Fee; For Soft Drinks
Food & Beverage; Setup Fee; For Water
Food & Beverage; Two For One Drink
Food & Beverage; Two For One Meal

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Food & Beverage; Unbaked Pizza
 Food & Beverage; Vending Cart; Drinking Water
 Food & Beverage; Vending Cart; Food Sales
 Food & Beverage; Vending Machine; Drinking Water
 Food & Beverage; Vending Machine; Food Sales
 Food & Beverage; Water; Bottled Water
 Food & Beverage; Water; Carbonation Added
 Food & Beverage; Water; Distilled
 Food & Beverage; Water; Minerals Added
 Food & Beverage; Water; Natural Carbonated
 Food & Beverage; Water; Natural Mineral

Functions

Functions; Add On Admissions
 Functions; Casino Party Night
 Functions; Cookies
 Functions; Limousine Services
 Functions; Qualifying Live Ballet
 Functions; Qualifying Live Opera
 Functions; Qualifying Live Theatre
 Functions; Room Set-Up Fee; No Sale Or Rental Of Tangible Personal Property
 Functions; Room Set-Up Fee; Sale Or Rental Of Tangible Personal Property
 Functions; Take Sales Tax Credit For Sales Tax Paid
 Functions; Theatre Ticket Packages Pass Through
 Functions; Tour Ticket Packages Pass Through
 Functions; Transportation

Funds

Funds; Beautification
 Funds; Bereavement
 Funds; Disaster Relief
 Funds; Employee Appreciation
 Funds; Flower Planting
 Funds; Hole-In-One
 Funds; Holiday Fund
 Funds; Holiday Fund; Mandatory
 Funds; Memorial
 Funds; Retirement
 Funds; Tree Planting

General

General; 50/50 Raffle; Tree Fund
 General; Accounts Payable Discounted Price
 General; Acquired Tax Paid; Item Subsequently Resold
 General; Advertising; Printer Costs; In And Out Of State Mailings
 General; Advertising Income
 General; Annual Reports; Printing Costs
 General; Annual Reports; Shipping And Postage Costs
 General; Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
 General; Back-To-School Sales Tax Holiday; Mail Order
 General; Bad Debt
 General; Bar Code Stickers; Free
 General; Bar Code Stickers; Sold

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General; Car Wash
 General; Car Wash; Gratuity Not Fully Distributed
 General; Car Wax
 General; Car Wax With Wash
 General; Car Wax With Wash; Gratuity Not Fully Distributed
 General; Concierge Services
 General; Cookbooks; Proceeds Going To Charity
 General; Copy
General; Credit Card Convenience Fee; Part Of Personal Service Price
General; Credit Card Convenience Fee; Part Of Product Purchase Price
General; Credit Card Processing Fee; Part Of Personal Service Price
General; Credit Card Processing Fee; Part Of Product Purchase Price
 General; Credit Card Purchases; No Sales Tax Charged
 General; Delinquent Finance Charge
 General; Discretionary Surtax; Differing County Rates
 General; Discretionary Surtax; Invoice Date Controls
 General; Disinfectant Wipes
 General; Electricity Exemption; Club Responsible For Determination
 General; Employee Gifts; Turkeys
 General; Employee Handbooks
 General; Energy Surcharge
 General; Estimated Sales Tax Required
 General; Face Masks
 General; Finance Charge
 General; Fire Alarm Systems; Labor Only
 General; Fire Extinguishers; Labor Only
 General; Fire Sprinkler Systems; Labor Only
 General; Fire Suppression System; Real Property
 General; Fire Suppression System Parts
 General; Foreign Diplomat
General; Freedom Week Sales Tax Holiday
General; Freedom Week Sales Tax Holiday; Use Or Access To Private And Membership Clubs
General; Freedom Week Sales Tax Holiday; Use Or Access To Private And Membership Clubs; Explained
 General; Fuel Surcharge
 General; Fuel Surcharge; Mix Of Taxable & Nontaxed
 General; Fuel Surcharge; Part Of Delivery Charge
 General; Groupon; Admission Price
 General; Groupon; Amount Received
 General; Groupon; Groupon Price
 General; Guest Pass; Credit Applied
 General; Guest Pass; Free
 General; Hand Sanitizers
 General; Invoice Date Of Member Dues
 General; Inspection; Fire Suppression System
 General; Inspection; Kitchen Hood Exhaust System
 General; Lack Of Receipts; Credit Card Charges
 General; Leased Equipment; Personal Property Tax Passthrough
 General; Membership Cards; Free
 General; Membership Cards; Sold
 General; Memo Billing Date Of Member Dues
 General; Occasional Or Isolated Sales; 30 Day Rule

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General; Occasional Or Isolated Sales; Applies To Only One Side Of The Transaction?
 General; Occasional Or Isolated Sales; Used Furniture & Equipment
 General; Online Educational Courses
 General; Paper Products; Paper Towels
 General; Paper Products; Toilet Paper
 General; Paper Products; Toilet Paper; Offered As Part Of Meals-To-Go
 General; Photocopy
 General; Photography; With Tangible Personal Property
 General; Photography; Without Tangible Personal Property
 General; Photostating
 General; Purchases Out Of State
 General; Raffle; Acquires From Qualified 501(c)(3) Charity
 General; Refund; Initiation Fee; Overpaid
 General; Refund At Collection Rate
 General; Refund Sales Tax From FDR; Use Of Funds
 General; Religious Items; Christmas Tree
 General; Religious Items; Cross
 General; Religious Items; Menorah
 General; Religious Items; Nativity
 General; Renovations; Non-Real Property; List
 General; Renovations; Real Property; List
 General; Repair; Kitchen Hood Exhaust System
 General; Restocking Fee
 General; Rubber Gloves
 General; Sales Tax Credit; Community Organization Contribution
 General; Sales Tax Rate Table Must Be Used
 General; Secretarial & Administrative Services
 General; Shipping Charges; Not Separately Stated
 General; Shipping Charges; Separately Stated
 General; Signs; Installed
 General; Signs; Installed By Manufacturer
 General; Signs; Not Installed
 General; Software License With Consulting Services
 General; Trash Disposal

Golf

Golf; Caddie Services
 Golf; Handicap Fee
 Golf; Handicap Fee; Members' Children
 Golf; Beat-The-Pro Fee
 Golf; Beat-The-Pro Prize
 Golf; Hole-In-One Fee
 Golf; Hole-In-One; Plaque Purchased
 Golf; Hole-In-One Prize
 Golf; Junior Golf League

Golf Cart

Golf Cart; Beverage Cart
 Golf Cart; Expired Lease; Carts Sold To Members
 Golf Cart; Free Range Picker With Lease Or Purchase
 Golf Cart; GPS System
 Golf Cart; Incidental Usage By Club Employees
 Golf Cart; Leased To Members; Leased

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 Consult your tax adviser to analyze your specific tax situation.

Golf Cart; Leased To Members; Purchased
 Golf Cart; Mandatory Gratuity Fee; Part Of Cart Fee; Not Separately Stated
 Golf Cart; Mandatory Gratuity Fee; Separately Stated; Fully Distributed
 Golf Cart; Member Owned; Grease Jobs
 Golf Cart; Member Owned; Oil Changes
 Golf Cart; Member Owned; Repairs
 Golf Cart; Member Owned; Wash
 Golf Cart; Member Owned; Wax
 Golf Cart; Member Owned; Wax With Wash
 Golf Cart; Painting Of Rental Carts
 Golf Cart; Pull Cart; Purchased; Leased To Members
 Golf Cart; Range Picker
 Golf Cart; Ranger Use
 Golf Cart; Repairs To Rental Carts
 Golf Cart; Spare Parts
 Golf Cart; Trail Fees
 Golf Cart; Transportation Charges; Delivery; Not Subleased To Members
 Golf Cart; Transportation Charges; Delivery; Sublease To Members
 Golf Cart; Transportation Charges; Delivery; Sublease To Members; PNC
 Equipment Finance LLC
 Golf Cart; Used By Bag Staff
 Golf Cart; Used By Club
 Golf Cart; Used By Maintenance
 Golf Cart; Used By Rental Units That Are Comp.

Golf Course

Golf Course; Architect Fee; With Model
 Golf Course; Architect Fee; Without Model
 Golf Course; Beehives; Honey Sales
 Golf Course; Benches
 Golf Course; Bunker Liners
 Golf Course; Cart Path; Construction
 Golf Course; Cart Path; Resurfacing
 Golf Course; Chemical Suppliers; Review Calculation; Regularly
 Golf Course; Compost
 Golf Course; Compost Sold By The Producer
 Golf Course; Curfew Application; Real Property Contract
 Golf Course; Divers; Sale Of Drowned Golf Balls
 Golf Course; Dyed Diesel Fuel; Non-agricultural
 Golf Course; Equipment Lease Payments
 Golf Course; Fertilizers
 Golf Course; Fill Dirt
 Golf Course; Fish; Purchased From Producer
 Golf Course; Fountain
 Golf Course; Fraze Mower; Rotor Blades; Conveyor And Elevator Belts; Surtax Limit As
 Operating Unit
 Golf Course; Fungicides
 Golf Course; Golf Bag Stands
 Golf Course; Golf Ball Washer
 Golf Course; Golf Ball Washer Towels
 Golf Course; Grass and Sprigs
 Golf Course; Insecticides Applies By Provider
 Golf Course; Irrigation System; Pump House Equipment; Tangible Personal Property

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 Consult your tax adviser to analyze your specific tax situation.

Golf Course; Irrigation System; Repairs To Real Property
 Golf Course; Irrigation System; Repairs To Tangible Personal Property
 Golf Course; Landscape Contractor; Lump Sum; Cost Plus; Fixed Fee; Guaranteed Price
 Golf Course; Manure
 Golf Course; Manure Sold By The Producer
 Golf Course; Ornamental Nursery Stock
 Golf Course; Peat Moss
 Golf Course; Pine Straw
 Golf Course; Pine Straw; Not Purchased From Producer; In A Retail Sale Plus
 Installation Contract
 Golf Course; Pine Straw; Purchased From Producer
 Golf Course; Pins, Flags And Cups
 Golf Course; Purchase Of Diesel Fuel
 Golf Course; Purchases Direct From Farmer
 Golf Course; Purchases From A Trucking Contractor
 Golf Course; Putting Green Construction Material; In-House Construction
 Golf Course; Putting Green Construction Material; Part Of Contract
 Golf Course; Sale Of Sponsorship Space On Equipment
 Golf Course; Sand For Rooting
 Golf Course; Sand For Rooting; Sold By The Producer
 Golf Course; Sand For Sand Traps
 Golf Course; Sand Rakes
 Golf Course; Shrubs
 Golf Course; Sod
 Golf Course; Solar Powered Radio System Non-Solar Components
 Golf Course; Solar Powered Radio System Solar Components
 Golf Course; Tee Markers
 Golf Course; Topsoil
 Golf Course; Trash Disposal
 Golf Course; Trees
 Golf Course; Trees; Fruit For Human Consumption
 Golf Course; Water Hoses
 Golf Course; Yardage Markers

Grocery Store

Grocery Store; Bakery Products; Packaged For Off Premises Consumption
 Grocery Store; Bakery Products Consumed On Premises
 Grocery Store; Beehives; Honey Sales
 Grocery Store; Candy
 Grocery Store; Deli Salads; Prepared Off Premises; Sold In Original Sealed Container
 Grocery Store; Deli Salads; Prepared On Premises; Not Sold In Original Sealed
 Container
 Grocery Store; General Exemption
 Grocery Store; Hot Prepared Food
 Grocery Store; Ice Cream, Frozen Yogurt, Etc. In Cones
 Grocery Store; Nonexhaustive Taxable List
 Grocery Store; Nonexhaustive Tax-Exempt List
 Grocery Store; Prepared Foods In Sealed Containers
 Grocery Store; Sandwiches Ready For Consumption
 Grocery Store; Salad Bar Items; With Tables And Chairs
 Grocery Store; Salad Bar Items; Without Tables And Chairs
 Grocery Store; Served For Consumption At Store
 Grocery Store; Served For Take Out Or To Go

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
 Consult your tax adviser to analyze your specific tax situation.

Grocery Store; Soft Drinks
Grocery Store; Sold As Meals For Consumption
Grocery Store; Vending Machines

Gun Clubs

Gun Clubs; Admission Charges; Shooting Ranges
Gun Clubs; Membership Fees; Shooting Ranges

Kitchen Equipment

Kitchen Equipment; Blenders
Kitchen Equipment; Chafing Dishes
Kitchen Equipment; Deep Fat Fryer
Kitchen Equipment; Dough Cutting Machine
Kitchen Equipment; Drink Dispenser
Kitchen Equipment; Grills
Kitchen Equipment; Hamburger Patty Machine
Kitchen Equipment; Hot Dog Machine
Kitchen Equipment; Ice Cream Machine
Kitchen Equipment; Meat Block
Kitchen Equipment; Microwave Oven
Kitchen Equipment; Mixers
Kitchen Equipment; Ovens
Kitchen Equipment; Popcorn Machine
Kitchen Equipment; Pots & Pans
Kitchen Equipment; Proofing Boxes
Kitchen Equipment; Repair Parts
Kitchen Equipment; Renovations; Question Invoices?
Kitchen Equipment; Renovations; Real Property
Kitchen Equipment; Renovations; Tangible Personal Property
Kitchen Equipment; Roll Warmer
Kitchen Equipment; Sandwich Unit
Kitchen Equipment; Slicers
Kitchen Equipment; Slow Cookers
Kitchen Equipment; Slush Drink Machine
Kitchen Equipment; Steam Kettle
Kitchen Equipment; Toaster
Kitchen Equipment; Trays

Kitchen Supplies

Kitchen Supplies; Aluminum Foil For Baking & Serving Bake Potatoes
Kitchen Supplies; Bag Ties
Kitchen Supplies; Bags For Bread
Kitchen Supplies; Bags For Freezer
Kitchen Supplies; Bags For Produce
Kitchen Supplies; Boxes
Kitchen Supplies; Burger Baskets
Kitchen Supplies; Butter Chips
Kitchen Supplies; Cardboard 6 & 12-Pack Lift Cartons
Kitchen Supplies; Chicken Baskets
Kitchen Supplies; Chop Holders
Kitchen Supplies; Containers
Kitchen Supplies; Disposable Utensils
Kitchen Supplies; Doilies

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
Consult your tax adviser to analyze your specific tax situation.

Kitchen Supplies; Egg Cartons
Kitchen Supplies; Egg Crates
Kitchen Supplies; Film Wrap
Kitchen Supplies; Frankfurter Holders
Kitchen Supplies; Guest Checks
Kitchen Supplies; Hamburger Holders
Kitchen Supplies; Ice For Packaging Containers
Kitchen Supplies; Leftover Bags
Kitchen Supplies; Menus
Kitchen Supplies; Oil To Line Packaging Containers
Kitchen Supplies; Packaging Containers; Paper
Kitchen Supplies; Packaging Containers; Plastic
Kitchen Supplies; Packaging Containers; Plastic Coated
Kitchen Supplies; Packaging Containers; Styrofoam
Kitchen Supplies; Paper Covers For Fruit Juice Glasses
Kitchen Supplies; Paper Cup Lids
Kitchen Supplies; Paper Cups
Kitchen Supplies; Paper Mats
Kitchen Supplies; Paper Napkins
Kitchen Supplies; Paper Plates
Kitchen Supplies; Paper Tops For Creamers
Kitchen Supplies; Placemats
Kitchen Supplies; Plastic Coated Plates
Kitchen Supplies; Plastic Spoons & Forks
Kitchen Supplies; Product Free To Customer; Cups
Kitchen Supplies; Product Free To Customer; Plastic Stirrers
Kitchen Supplies; Product Free To Customer; Straws
Kitchen Supplies; Salt For Packaging Containers
Kitchen Supplies; Single-Use Baking Dishes
Kitchen Supplies; Skewers
Kitchen Supplies; Soufflé Cups
Kitchen Supplies; Steak Markers Not Removed
Kitchen Supplies; Steak Markers Removed
Kitchen Supplies; Stirrers
Kitchen Supplies; Straws
Kitchen Supplies; Toilet Tissue
Kitchen Supplies; Toothpick Frills
Kitchen Supplies; Toothpicks
Kitchen Supplies; Towels
Kitchen Supplies; Wooden Spoons & Forks

Lessons

Lessons; Aerobics
Lessons; Art/Painting Instruction; Including Supplies
Lessons; Art/Painting Instruction; Supplies Already Taxed
Lessons; Bridge
Lessons; Club Keeps Percentage
Lessons; Cooking
Lessons; Golf
Lessons; Golf; Golf Balls Included
Lessons; Golf; Range Included
Lessons; Instruction Plus Use Of Facility During Lesson
Lessons; Personal Training

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
Consult your tax adviser to analyze your specific tax situation.

Lessons; Professional Instruction
Lessons; Professional Instruction; Packaged With Lunch
Lessons; Racquet Sports
Lessons; Swimming
Lessons; Tennis
Lessons; Using Trackman

Locker Room

Locker Room; Blood Pressure Monitors, Kits, & Parts
Locker Room; Body Lotion
Locker Room; Chemical Compounds & Test Kits
Locker Room; Cloth Towels
Locker Room; Cold Creams
Locker Room; Colognes
Locker Room; Cosmetics And Toilet Articles
Locker Room; Deodorant
Locker Room; Free Shoe Bag Replaced
Locker Room; Guest Fee
Locker Room; Hair Spray
Locker Room; Laundry Service
Locker Room; Locker Name Plates; Purchase
Locker Room; Lockers; Purchase
Locker Room; Lockers; Rental To Members
Locker Room; Lockers; Rental To Members; Reduced Rate
Locker Room; Luggage Storage
Locker Room; Makeup
Locker Room; Medical Supplies; List
Locker Room; Mouthwash
Locker Room; Perfumes
Locker Room; Shampoo
Locker Room; Shaving Products
Locker Room; Shoe Shine; Tips Only
Locker Room; Shoe Shine; With Shoe Repair
Locker Room; Shoe Shine; Without Shoe Repair
Locker Room; Soap
Locker Room; Suntan Lotions
Locker Room; Thermometers
Locker Room; Toiletries
Locker Room; Toothpaste

Membership Fee

Membership Fee; Annual Dues; Memo Regarding
Membership Fee; Annual Fee Collected Monthly
Membership Fee; Application; Nonrefundable
Membership Fee; Bad Debt
Membership Fee; Bond; Reduced Dues
Membership Fee; Capital Contributions
Membership Fee; Capital Contributions; Borrowed From For Operating Expenses
Membership Fee; Capital Contributions; Divertible To Operating Expenses
Membership Fee; Capital Contributions; Installment
Membership Fee; Capital Contributions; Servicing Old Capital Debt
Membership Fee; Capital Installment Payment Finance Charge
Membership Fee; Commission Proceeds On Resale

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
Consult your tax adviser to analyze your specific tax situation.

Membership Fee; COVID Testing Assessment
 Membership Fee; Delinquent Finance Charge
 Membership Fee; Equitable Interest; Defined
 Membership Fee; Equitable Interest; Determined
 Membership Fee; Equity Membership; Resale By Club
 Membership Fee; Equity Membership; Resale By Developer
 Membership Fee; Equity Membership; Sale By Club
 Membership Fee; Equity Membership; Sale By Developer
 Membership Fee; Fees To Use Club
 Membership Fee; Finance Charge
 Membership Fee; Forfeited Deposit; Not Used For Capital Purposes
 Membership Fee; Forfeited Deposit; Used For Capital Purposes
 Membership Fee; Inactive Fee
 Membership Fee; Inactive Fee; Equity Bond
 Membership Fee; Initiation Obtaining Equitable Ownership
 Membership Fee; Installment Payment Finance Charge Not Separately Stated
 Membership Fee; Installment Payment Finance Charge Separately Stated
 Membership Fee; Late Payment Finance Charges Separately Stated
 Membership Fee; Mandatory Assessment To Pay Debt
 Membership Fee; Mandatory Membership; Multiple Categories Of Club Membership
 Membership Fee; Monthly Dues Taxable When Billed
 Membership Fee; Non-Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Past President; Free Dues
 Membership Fee; Recreational Facility; Defined
 Membership Fee; Recreational Facility; Reciprocals With Other Clubs
 Membership Fee; Refundable Deposit
 Membership Fee; Refundable Deposit; Doc Stamp Tax
 Membership Fee; Sales Tax Refunded Via Resolution
 Membership Fee; Social
 Membership Fee; Termination; Allows Access
 Membership Fee; Termination; Denies Access

Membership Fee; Capital Assessments

Membership Fee; Capital Assessments
 Membership Fee; Capital Assessments; Borrowing For Operating Account
 Membership Fee; Capital Assessments; Borrowing For Operating Expenses
 Membership Fee; Capital Assessments; Borrowing To Avoid Accessing Bank Line Of
 Credit
 Membership Fee; Capital Assessments; Borrowing To Avoid Operating Assessment
 Membership Fee; Capital Assessments; Clubhouse Renovations
 Membership Fee; Capital Assessments; Dunedin Country Club
 Membership Fee; Capital Assessments; Eight Criteria
 Membership Fee; Capital Assessments; Furniture, Fixtures and Equipment
 Membership Fee; Capital Assessments; Golf Carts
 Membership Fee; Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Indefinite Sum
 Membership Fee; Capital Assessments; Irrigation System
 Membership Fee; Capital Assessments; Kitchen Equipment And Utensils
 Membership Fee; Capital Assessments; Leased Vs. Purchased Assets
 Membership Fee; Capital Assessments; Legal Fees
 Membership Fee; Capital Assessments; Limit On When Funds Used
 Membership Fee; Capital Assessments; Maintenance Equipment
 Membership Fee; Capital Assessments; Nonequity Owner

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry. Consult your tax adviser to analyze your specific tax situation.

Membership Fee; Capital Assessments; Pass-A-Grille Yacht Club
 Membership Fee; Capital Assessments; Planting Additional Trees
 Membership Fee; Capital Assessments; POA's Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Rebuilding And Replacing Bunkers
 Membership Fee; Capital Assessments; Rebuilding And Replacing Greens
 Membership Fee; Capital Assessments; Resurfacing Or Construction Of Swimming Pools
 Membership Fee; Capital Assessments; Resurfacing Tennis Courts
 Membership Fee; Capital Assessments; Separate Accounting From Operating Revenue Needed?
 Membership Fee; Capital Assessments; Separate Bank Account Needed?

Membership Fee; Dues

Membership Fee; Dues; Invoice Date Controls; Not Installment Payment Date

Membership Fee; Dues; Membership Similar To Property Owners Association
 Membership Fee; Dues; Mill River Plan
 Membership Fee; Dues; Non-Use Of Recreational Facilities
 Membership Fee; Dues; Semi-Annual Payments; Delay Tax
 Membership Fee; Dues; Use Of Recreational Facilities
 Membership Fee; Dues; Use Of Recreational Facility; Explained
 Membership Fee; Dues; Wine Society

Membership Fee; Equity Joining Fee

Membership Fee; Equity Joining Fee; Commission Not Used For Capital Expenditures; Prior TAA Challenged

Membership Fee; Equity Joining Fee; Not Used For Capital Expenditures; Prior TAA Challenged

Membership Fee; Equity Joining Fee; Used For Capital Expenditures

Membership Fee; Initiation Fee

Membership Fee; Initiation Fee; Equitable Interest; Overpaid By Mistake; Refund
 Membership Fee; Initiation Fee; Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; No Equitable Interest
 Membership Fee; Initiation Fee; No Equitable Interest; Use Of Funds For Operating Expenses
 Membership Fee; Initiation Fee; No Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; Subsequent Reduction
 Membership Fee; Initiation Fee; Use Of Recreational Facility; Explained

Out Of State Purchases

Out Of State Purchases; Computer Equipment
 Out Of State Purchases; Computer Software
 Out Of State Purchases; Credit Card; No Sales Tax Charged
 Out Of State Purchases; Equipment
 Out Of State Purchases; Furniture
 Out Of State Purchases; Magazines
 Out Of State Purchases; Newspapers
 Out Of State Purchases; Toiletries
 Out Of State Purchases; Uniforms

Pool

Pool; Chemicals
 Pool; Chlorine

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Pool; Floats
 Pool; In-Ground; Cleaning
 Pool; In-Ground; Filters
 Pool; In-Ground; In-House Repair Vs. Contractor
 Pool; In-Ground; Leak Detection
 Pool; In-Ground; Main Drains
 Pool; In-Ground; Motors
 Pool; In-Ground; Pumps
 Pool; In-Ground; Repair
 Pool; In-Ground; Timer Boxes
 Pool; In-Ground; Transformers
 Pool; In-Ground; Underwater Light Fixtures
 Pool; In-Ground; Valves
 Pool; Installation Including Accessories And Parts
 Pool; Swim Team Instruction Fee
 Pool; Swim Team Participation Fee
 Pool; Swim Team Uniforms
 Pool; Toys

Pro Shop Merchandise

Pro Shop Merchandise; Alterations Of Clothing
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; \$\$ Amount Changes
 Annually
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Layaways
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Not In Stock; Rain
 Check
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Exempt List
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Taxable List
 Pro Shop Merchandise; Ball Markers Not Purchased For Resale
 Pro Shop Merchandise; Ball Markers Purchased For Resale
 Pro Shop Merchandise; Ball Repair Tools Not Purchased For Resale
 Pro Shop Merchandise; Ball Repair Tools Purchased For Resale
 Pro Shop Merchandise; Charging For Gift Wrap; Bows
 Pro Shop Merchandise; Charging For Gift Wrap; Paper
 Pro Shop Merchandise; Charging For Gift Wrap; Ribbon
 Pro Shop Merchandise; Charging For Gift Wrap; Tape
 Pro Shop Merchandise; Consigned
 Pro Shop Merchandise; Credit Book
 Pro Shop Merchandise; Donations Of Merchandise; Pre 7-1-19
 Pro Shop Merchandise; Donations Of Merchandise; Change In Law July 1, 2019
 Pro Shop Merchandise; Drop Shipped In State
 Pro Shop Merchandise; Drop Shipped Out Of State
 Pro Shop Merchandise; Free Gift Wrap; Bows
 Pro Shop Merchandise; Free Gift Wrap; Paper
 Pro Shop Merchandise; Free Gift Wrap; Ribbon
 Pro Shop Merchandise; Free Gift Wrap; Tape
 Pro Shop Merchandise; Free Shopping Bags
 Pro Shop Merchandise; Gift Certificate; Redemption Of
 Pro Shop Merchandise; Gift Certificate; Sale Of
 Pro Shop Merchandise; Gift Certificate; Sold To An Exempt Organization
 Pro Shop Merchandise; Gift Wrapping Charge

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
 Consult your tax adviser to analyze your specific tax situation.

Pro Shop Merchandise; Golf Bag Tags; Not Resold
 Pro Shop Merchandise; Labor To Re-grip Club
 Pro Shop Merchandise; Labor To String Racquet
 Pro Shop Merchandise; Mill River Plan
 Pro Shop Merchandise; Owned By Pro; Not Club's Responsibility
 Pro Shop Merchandise; Price Tags; Accompanying Article
 Pro Shop Merchandise; Price Tags; Retained By Club
 Pro Shop Merchandise; Purchase Of Complimentary Use Golf Clubs
 Pro Shop Merchandise; Purchase Of Complimentary Use Tennis Racquets
 Pro Shop Merchandise; Purchase Of Rental Golf Clubs
 Pro Shop Merchandise; Purchase Of Rental Tennis Racquets
 Pro Shop Merchandise; Range Balls
 Pro Shop Merchandise; Rental Of Golf Clubs
 Pro Shop Merchandise; Rental Of Golf Clubs; At No Charge
 Pro Shop Merchandise; Sale Of Clothing
 Pro Shop Merchandise; Sale Of Clothing Accessories
 Pro Shop Merchandise; Score Cards
 Pro Shop Merchandise; Scoring Pencils
 Pro Shop Merchandise; Shipped Out Of State
Pro Shop Merchandise; Shipped Out Of State; Purchased From Out Of State
 Pro Shop Merchandise; Shipped Out Of State; Purchased In Florida
 Pro Shop Merchandise; Shipping Charges; Not Separately Stated
 Pro Shop Merchandise; Shipping Charges; Separately Stated
 Pro Shop Merchandise; Shipping Labels
 Pro Shop Merchandise; Staff Golf Shirts Not Purchased For Resale
 Pro Shop Merchandise; Tobacco Products
 Pro Shop Merchandise; Tees Not Purchased For Resale
 Pro Shop Merchandise; Tees Purchased For Resale
 Pro Shop Merchandise; Uniforms
 Pro Shop Merchandise; Uniforms; Purchased Out Of State

Property Owner's Association

Property Owner's Association; Capital Assessments; Golfers Only
 Property Owner's Association; Club Acting Like POA
 Property Owner's Association; Club Dues After Merger
 Property Owner's Association; Club Paying Fee
 Property Owner's Association; Dues
 Property Owner's Association; Dues; Paid By Club
 Property Owner's Association; Electricity Exemption; Responsible For Determination
 Property Owner's Association; Fee
 Property Owner's Association; Lump Sum Mandatory Assessments
 Property Owner's Association; Mandatory Assessment
 Property Owner's Association; Mandatory Assessment As Condition Of Home
 Ownership
 Property Owner's Association; Mandatory Assessment Payments; After Merger Of Club
 Property Owner's Association; Mandatory Assessment Payments; All Member Usage
 Property Owner's Association; Mandatory Dues
 Property Owner's Association; Mandatory Fees
 Property Owner's Association; Mandatory Food & Beverage Minimum Charges
 Property Owner's Association; Membership Fee
 Property Owner's Association; Mowing For Other Associations
 Property Owner's Association; Mowing For Selected Members
 Property Owner's Association; Non-Golfer Dues
 Property Owner's Association; Non-Property Owner Fees; For Use Of Club Amenities

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
 Consult your tax adviser to analyze your specific tax situation.

Property Owner's Association; Package Of Services Not Expressly For Security
Property Owner's Association; Post Merger; Initiation Fees
**Property Owner's Association; Post Merger; Membership Assessment; Above
 Lowest Level**
**Property Owner's Association; Post Merger; Membership Assessment; At Lowest
 Level**
Property Owner's Association; Post Merger; Membership Fee; Above Lowest Level
Property Owner's Association; Post Merger; Membership Fee; At Lowest Level
**Property Owner's Association; Post Merger; Recurring Or Nonrecurring Capital
 Assessments**
**Property Owner's Association; Post Merger; Recurring Or Nonrecurring Capital
 Contributions**
 Property Owner's Association; Propane Gas; Used For Swimming Pool
 Property Owner's Association; Real Property Not Dedicated To Association
 Property Owner's Association; Rent Paid To Club
 Property Owner's Association; Renter Fees; Admin. Transfer Fee For Services
 Property Owner's Association; Renter Fees; For Use Of Athletic Facilities
 Property Owner's Association; Social Membership Dues
 Property Owner's Association; Supplying Security To Club
 Property Owner's Association; Tangible Personal Property Purchases
 Property Owner's Association; Utility Charges; Cabana Area
 Property Owner's Association; Utility Charges; Clubhouse Area
 Property Owner's Association; Utility Charges; Entryway

Rental

Rental; Aircraft Tie-Down
 Rental; Bag Storage Fee
 Rental; Beach Equipment
 Rental; Beach Equipment; No Show Fee
Rental; Billboard Advertising Services
 Rental; Boat Dockage Fee
 Rental; Bus; Purchased To Be Rented
 Rental; Bus; Rented To Members
 Rental; Cabanas; Fixed (Real Property)
 Rental; Cabanas; Portable Canvas
 Rental; Capital Improvements In Lieu Of Rent; Seminole Clubs, Inc. D/B/A Mayfair
 Country Club
 Rental; Chairs
 Rental; Clubhouse Licensing Agreement
 Rental; Conference Room
 Rental; Covid-19 Surcharge
 Rental; Driving Range Fee
 Rental; Facility Fee
 Rental; Golf Cart Storage Fee
 Rental; Golf Carts
 Rental; Golf Clubs
 Rental; Golf Clubs; At No Charge
 Rental; Labor Charge Vs. Facility Fee
 Rental; Location Fee
 Rental; Locker Fee
 Rental; Parking Spaces
 Rental; Pro Shop Space To Golf Pro
 Rental; Property Tax Charge

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
 Consult your tax adviser to analyze your specific tax situation.

Rental; Real Property; Tax Due When Collected
 Rental; Renting Out Food Hall
 Rental; Rooms Including Toiletries
 Rental; Shooting A Commercial
 Rental; Site Fee; Hosting Professional Golf Tournament
 Rental; Space To Independent Contractor
 Rental; Tennis Ball Machine
 Rental; Tennis Court Fee
 Rental; Trail Fees
 Rental; Trees
 Rental; Trimmers Own Decorations
 Rental; Umbrellas

Rental; Real Property; Reduced Rate

Rental; Real Property; Reduced Rate; ~~6%~~; ~~5.8%~~; ~~5.7%~~; 5.5% Or 2.0% For 2022

Rental; Real Property; Reduced Rate; ~~6%~~; ~~5.8%~~; ~~5.7%~~; 5.5% Remains The Same For 2022

Rental; Real Property; Reduced Rate; Billboard Advertising Services

Rental; Real Property; Reduced Rate; Billboard Without Advertising Services

Rental; Real Property; Reduced Rate; Boat Storage Space
 Rental; Real Property; Reduced Rate; Cabanas; Fixed
 Rental; Real Property; Reduced Rate; Club Leased Lockers
 Rental; Real Property; Reduced Rate; Commercial Office Space
 Rental; Real Property; Reduced Rate; Dockage Rental

Rental; Real Property; Reduced Rate; Plus County Surtax

Rental; Real Property; Reduced Rate; POA Office Space
 Rental; Real Property; Reduced Rate; Retail Space
 Rental; Real Property; Reduced Rate; Room Rental
 Rental; Real Property; Reduced Rate; Self-Storage Units

Rental; Real Property; Reduced Rate; Site Fee

Rental; Real Property; Reduced Rate; Storage Space For Boats
 Rental; Real Property; Reduced Rate; Warehouse Space
 Rental; Real Property; Reduced Rate; Wine Locker Rental
 Rental; Real Property; Reduced Rate; Wine Room Rental

Rental Suites

Rental Suites; Accommodation For No Consideration
 Rental Suites; Attrition Fees
 Rental Suites; Bedding
 Rental Suites; Cancellation Fees
 Rental Suites; Consumables
 Rental Suites; Covid-19 Surcharge
 Rental Suites; Employee Housing; Convenience Of Club
 Rental Suites; Employee Housing; Convenience Of Club; Short Term Vs. Long Term
 Rental Suites; Employee Housing; Long Term
 Rental Suites; Employee Housing; Short Term
 Rental Suites; Fees; Condominium Application
 Rental Suites; Fees; Golf Transfer
 Rental Suites; Fees; Reservation
 Rental Suites; Fixtures
 Rental Suites; Furnishings
 Rental Suites; Maid & Cleaning Services
 Rental Suites; No-Show; One Nights Room Charge

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.
 Consult your tax adviser to analyze your specific tax situation.

Rental Suites; Room Service Charge
 Rental Suites; Toiletries
 Rental Suites; Tourist Development Tax (Bed Tax)
 Rental Suites; Tourist Development Tax; Club Charge; Club Not Owner
 Rental Suites; Tourist Development Tax Rates
 Rental Suites; Transient Accommodations

Repairs; With Parts

Repairs; With Parts; Real Property; Attached Structures
 Repairs; With Parts; Real Property; Attached Structures; Air Conditioning Units
 Repairs; With Parts; Real Property; Attached Structures; Satellite Dishes
 Repairs; With Parts; Real Property; Built-In Dishwashers
 Repairs; With Parts; Real Property; Built-In Microwaves
 Repairs; With Parts; Real Property; Built-In Ovens
 Repairs; With Parts; Real Property; Built-In Refrigerators
 Repairs; With Parts; Real Property; Built-In Stoves
 Repairs; With Parts; Real Property; Central Air Conditioning Units
 Repairs; With Parts; Real Property; Central Vacuum Systems
 Repairs; With Parts; Real Property; Garage Door Openers
 Repairs; With Parts; Real Property; Garbage Disposals
 Repairs; With Parts; Real Property; Heat Pumps
 Repairs; With Parts; Real Property; Large Structures
 Repairs; With Parts; Real Property; Storm Doors
 Repairs; With Parts; Real Property; Stovetop Drop-In Ranges
 Repairs; With Parts; Real Property; Water Heaters
 Repairs; With Parts; Real Property; Water Softeners
 Repairs; With Parts; Tangible Personal Property
 Repairs; With Parts; Tangible Personal Property; Drop Of Oil
 Repairs; With Parts; Tangible Personal Property; Manner Of Billing No Effect
 Repairs; With Parts; Tangible Personal Property; Minute Amount Of Wire And Solder
 Repairs; With Parts; Tangible Personal Property; Plus All Other Fees

Salon & Spa

Salon & Spa; Body Treatment Services
Salon & Spa; Massage Services; With Lotions
Salon & Spa; Retail Merchandise; Cosmetics
Salon & Spa; Retail Merchandise; Gifts
Salon & Spa; Retail Merchandise; Given Away
Salon & Spa; Retail Merchandise; Hair Products
Salon & Spa; Retail Merchandise; Nail Kits
Salon & Spa; Retail Merchandise; Ornamental Nails
Salon & Spa; Retail Merchandise; Polishes
Salon & Spa; Retail Merchandise; Sold At Less Than Cost
Salon & Spa; Use Of Space In Real Property; Barbers
Salon & Spa; Use Of Space In Real Property; Beauticians
Salon & Spa; Use Of Space In Real Property; Manicurists
Salon & Spa; Use Of Space In Real Property; Massage Therapists
Salon & Spa; Use Of Space In Real Property; Pedicurists
Salon & Spa; Use Of Space In Real Property; Reduced Rate; ~~6%~~; ~~5.8%~~; ~~5.7%~~;
5.5% Remains The Same For 2022

Shooting Range

Shooting Range; Application Fee; Not Part Of Equitable Interest

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 Consult your tax adviser to analyze your specific tax situation.

Shooting Range; Application Fee; Part Of Equitable Interest
 Shooting Range; Capital Assessment; Equitable Interest
 Shooting Range; Capital Assessment; Non-Equitable Interest
 Shooting Range; Clays Not Resold
 Shooting Range; Dues
 Shooting Range; Gun Clubs; Admission Charges
 Shooting Range; Gun Clubs; Membership Fees
 Shooting Range; Impact Fees; Used For Capital
 Shooting Range; Initiation Fees; Equitable Interest
 Shooting Range; Initiation Fees; Non-Equitable Interest
 Shooting Range; Insurance Fees
 Shooting Range; Late Fees
 Shooting Range; Match Fee; Includes Clays
 Shooting Range; Match Fee; Similar To Game Of Chance
 Shooting Range; Participation Fees
 Shooting Range; Tournament Fees

Technology

Technology; Canned Software Support; Additional Benefits
 Technology; Canned Software Support; No Additional Benefits
 Technology; Canned Software Training; Not Required
 Technology; Canned Software Training; Required
 Technology; Computer
 Technology; Computer Customized Software
 Technology; Computer Pre-packaged Software
 Technology; Computer Pre-packaged Software Modified
 Technology; Equipment; Trackman
 Technology; Jonas Annual Hosting Fee
 Technology; Jonas Annual Support And Enhancements
 Technology; Maintenance Contracts
 Technology; Software; Licenses
 Technology; Software; Licenses; With Manuals And Guides
 Technology; Software; Maintenance Via Internet
 Technology; Software; Purchased Via Internet
 Technology; Software; Trackman
 Technology; Software; Website Customized

Tennis

Tennis; Balls Not Resold
 Tennis; Courts; Cleaning
 Tennis; Courts; Rental To Tennis Instructor
 Tennis; Courts; Rental To Tennis Instructor; Percentage Of Lessons
 Tennis; Courts; Restripping
 Tennis; Courts; Resurfacing
 Tennis; Nonmember League Fee
 Tennis; Rental; Tennis Ball Machine
Tennis; Shipped Out Of State; Purchased In Florida
 Tennis; String; Only
 Tennis; String; Plus Stringing Services
 Tennis; Stringing Services; Only
 Tennis; Uniforms
 Tennis; Uniforms; Purchased Out Of State

Tips

Tips; Bag Staff

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Tips; Locker Room Attendant
 Tips; Not For Food & Beverage
 Tips; Valet Parking Attendant

Tournaments

Tournaments; \$5,000 Surtax Limit; Tangible Personal Property; Sold With Real Property
 Tournaments; Admissions Plus Food& Drink; Double Tax
 Tournaments; Avoiding Double Tax
 Tournaments; Avoiding Double Tax; Chits; Are They Invoices
 Tournaments; Cash To Winner
 Tournaments; Double Tax
 Tournaments; Double Tax; Surtax \$5,000 Limit
 Tournaments; Favors
 Tournaments; Fee Not Separately Stated
 Tournaments; Fee Charged
 Tournaments; Fresh Water Fishing
 Tournaments; Gift Certificates To Winners
 Tournaments; Give-Away's; Cigars
 Tournaments; Golf Bag Tags; Guests
 Tournaments; Golfing Rights; Not Restricted Or Prohibited
 Tournaments; Golfing Rights; Restricted Or Prohibited.
 Tournaments; Intermediary; Sponsoring Golf Assoc.
 Tournaments; Junior Golf League
 Tournaments; Members Pay Separately For Prizes
 Tournaments; Most Challenged Sales Tax Issue
 Tournaments; Net Proceeds Going To Charity
 Tournaments; Nonmembers Pay Separately For Prizes
 Tournaments; One Fee Includes Cart Plus Entry Fee
 Tournaments; One Fee Paid
 Tournaments; One Fee To Participate
 Tournaments; Part Of Entry Fee Going To Charity
 Tournaments; Participant; Guest Of Member
 Tournaments; Participant; Social Member
 Tournaments; Salt Water Fishing
 Tournaments; Separate Charge Going To Charity
 Tournaments; Similar To Game Of Chance; Cash
 Tournaments; Similar To Game Of Chance; Credit Book
 Tournaments; Sponsor Of Pro-Am; Purchaser Of Goods & Services
 Tournaments; Sponsorship; Advertising
 Tournaments; Trophies
 Tournaments; Winner Takes All; Cash
 Tournaments; Winner Takes All; Credit Book

Vending

Vending; Cart; Drinking Water
 Vending; Cart; Food Sales
 Vending; Machine; Calculation Of Tax
 Vending; Machine; Drinking Water
 Vending; Machine; Food Sales
 Vending; Machine; Food Sales; Presumed For Immediate Consumption
 Vending; Machine; Lease
 Vending; Machine; Purchase
 Vending; Machine; Repairs

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Yacht Club

Yacht Club; Boat Purchases; Exclusively Rentals
Yacht Club; Bailment Fee
Yacht Club; Cruise Club
Yacht Club; Daily Cruises; Disembark; Only At Origination Point
Yacht Club; Daily Cruises; Disembark; Other Than Origination Point
Yacht Club; Daily Cruises; Meals Sold
Yacht Club; Daily Cruises; Tangible Personal Property Sold
Yacht Club; Dock Replacement; Real Property
Yacht Club; Dues; Non-Use Of Recreational Facilities
Yacht Club; Dues; Reciprocal With Another Club Having Recreational Facilities
Yacht Club; Dues; Use Of Recreational Facilities
Yacht Club; Electricity; Exempt As Residential
Yacht Club; FCYC; Dues Paid To Club
Yacht Club; FCYC; Dues Paid To Council
Yacht Club; FCYC; First Night Dockage Free
Yacht Club; FCYC; Reciprocal With Dining Club
Yacht Club; FCYC; Second Night Dockage Charged
Yacht Club; Fuel; Added Service Charge
Yacht Club; Initiation Fee; No Equitable Interest
Yacht Club; Initiation Fees Obtain Equity Ownership
Yacht Club; Launch And Haul Service
Yacht Club; Marina Security System
Yacht Club; Purchase Of Boats
Yacht Club; Regatta Fee
Yacht Club; Rental Of Docking Space
Yacht Club; Renting Boat Per Person
Yacht Club; Renting Entire Boat With Captain & Crew
Yacht Club; Sale Of Diesel Fuel

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