

# A MEGA LIST (Without Answers)

## 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

#### Yes/No

#### Issue

#### **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; Restriping  
 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; Florida Vendors**  
 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; Mechanic With Parts**  
 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

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County Surtax; \$5,000 Limit; Part Of Single Working Unit; Multiple Pieces Of Equipment  
 County Surtax; \$5,000 Limit; Purchases In Bulk  
 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; Facility**  
 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; Guard**  
**Detective, Burglar, And Other Protection Services; Guard Dog**  
**Detective, Burglar, And Other Protection Services; Inclusive Of Expenses**  
 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; Parking**  
**Detective, Burglar, And Other Protection Services; Patrol**  
 Detective, Burglar, And Other Protection Services; Polygraph

Yes

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**Detective, Burglar, And Other Protection Services; Security Guard****Equestrian**

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

**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; Member Sponsored; Can Club Bill To Charity To Avoid Sales Tax**

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

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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  
 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; Board Meetings; Free Meal**  
 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; Chit; Inclusive Of Sales Tax**  
 Food & Beverage; Clubs; Sold In Or By

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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  
 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 Bottled Water**  
 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; Inflationary Surcharge**  
 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

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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  
 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; Free Bottles**  
 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

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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  
**General; Bartering; Form 1099 Issued**  
 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; Championship Board; Installed**  
 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 Processing Fee; Separately Itemized**  
 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**

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**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  
 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; Resale For Higher Price; Sales Tax Previously Paid**  
**General; Resale For Lesser Price; Sales Tax Previously Paid**  
**General; Resale For Same Price; Sales Tax Previously Paid**  
 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

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.

General; Signs; Installed By Manufacturer  
 General; Signs; Not Installed  
 General; Software License With Consulting Services  
 General; Trash Disposal

## **Golf**

Golf; Caddie Services  
**Golf; Championship Board; Installed**  
 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  
 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

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 Consult your tax adviser to analyze your specific tax situation.

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; Frazee 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  
 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

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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  
 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

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.  
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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  
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

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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  
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

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.

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; Bartering; Form 1099 Issued**  
 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  
 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 Fee**  
 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

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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  
 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; Bartering; Form 1099 Issued**

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; Transferred From Operating To Capital**  
 Membership Fee; Dues; Wine Society

### **Membership Fee; Equity Joining Fee**

Probably No      Membership Fee; Equity Joining Fee; Commission Not Used For Capital Expenditures; Prior TAA Challenged

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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 Equitable Interest; Even If Set Aside For Capital 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  
 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

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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

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 In State, Purchased From Of State**

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

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Consult your tax adviser to analyze your specific tax situation.

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; Fuel Charges; Common Area**

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  
 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

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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; Common 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  
 Rental; Real Property; Tax Due When Collected  
 Rental; Renting Out Food Hall  
**Rental; Residential; Used Exclusively As Long-Term Dwelling Unit**  
 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 (Down To 2.0%  
 In The Future)**

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**Rental; Real Property; Reduced Rate; ~~6%~~; ~~5.8%~~; ~~5.7%~~; 5.5% Remains The Same For 2023**

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  
 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; 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

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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; Drop Of Oil; \$5,000 County Surtax Limit**  
 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  
 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

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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  
 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

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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; Gratuity Part Of Entry Fee**  
 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

### 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

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**Yacht Club; Free Food At Regatta**

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

**FLORIDA STATUTES****FLORIDA ADMINISTRATIVE CODE – RULES****FLORIDA LETTER OF TECHNICAL ADVICE****FLORIDA TRANSMITTAL MEMORANDUMS****FLORIDA TECHNICAL ASSISTANCE ADVISEMENTS****FLORIDA ATTORNEY GENERAL OPINIONS****FLORIDA COURT CASES****FLORIDA FORMS****FLORIDA MEMOS****FLORIDA TAX INFORMATION GUIDES AND PUBLICATIONS**

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