

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.

In Recognition Of John's Island Club's Contribution To The Club Industry

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; Equity
 Administrative; Definitions; Recreational Facility
 Administrative; Discretionary Sales Surtax Information
Administrative; Local Option Transient Rental Tax Rates; (Tourist Development Tax Rates)
 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

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Banquets; Covid-19 Surcharge
 Banquets; Decorations
 Banquets; Entertainers
 Banquets; Flowers
 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

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Building Contracts; When In Doubt

Camps

Camps; Admissions; Custodial
Camps; Athletic Or Recreational
Camps; Day Camp; Instructional Only
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
Clubhouse; Direct TV Installation
Clubhouse; Dry Cleaning Services

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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
Clubhouse; Cleaning Services; Kitchen Hood Exhaust; Inspection
Clubhouse; Cleaning Services; Kitchen Hood Exhaust System

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

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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 s
 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
 Detective, Burglar, And Other Protection Services; Security Guard

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Day Care

Daycare; Baby Bottle Nipples
 Daycare; Baby Bottle Sterilizers
 Daycare; Baby Bottles
 Daycare; Baby Bounce Seats
 Daycare; Baby Changing Pads
 Daycare; Baby Changing Tables
 Daycare; Baby Cribs
 Daycare; Baby Diapers
 Daycare; Baby Exercisers
 Daycare; Baby Food
 Daycare; Baby Formulas, Liquid Or Powder
 Daycare; Baby Jumpers
 Daycare; Baby Monitors
 Daycare; Baby Pacifiers
 Daycare; Baby Play Yards
 Daycare; Baby Playpens
 Daycare; Baby Safety Cabinet Latches
 Daycare; Baby Safety Cabinet Locks
 Daycare; Baby Safety Electrical Socket Covers
 Daycare; Baby Safety Gates
 Daycare; Baby Strollers
 Daycare; Baby Swings
 Daycare; Baby Teething Lotion
 Daycare; Baby Teething Powder
 Daycare; Baby Teething Rings
 Daycare; Baby Wipes
 Daycare; Children's Diapers
 Daycare; Children's Diapers; Reusable
 Daycare; Children's Diapers; Reusable Inserts
 Daycare; Children's Diapers; Single Use
 Daycare; Infant Supplies
 Daycare; Pedialyte

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**

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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
Exemption Certificate; Sales Of Tangible Personal Property; Agency Agreement
Exemption Certificate; Sales Of Tangible Personal Property; By 501(c)(3)
Organizations

Fees; (Gratuities, Service Charges, Tips, 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
 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

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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; Cookies; Chilled
Food & Beverage; Bakery Products; Cookies; Room Temperature
Food & Beverage; Bakery Products; Cookies; Warm
 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
 Food & Beverage; Concession Stands
 Food & Beverage. Corkage Fee
 Food & Beverage; Coupon For Free Meal
 Food & Beverage; Covid-19 Surcharge
 Food & Beverage; Credit Card Processing Fee; Separately Itemized; Taxable Sale
 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

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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 Spoilage
 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
 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

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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

Freedom Holiday

Waiting Freedom Holiday; LTA Outstanding

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

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General; Auction Items**General; Auction Items; Excluding Cost To Sell**

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 (Superseded)
 General; Credit Card Processing Fee; Separately Itemized; Non-Taxable Sale
 General; Credit Card Processing Fee; Separately Itemized; Taxable Sale
 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; Fireworks Display; Inclusive Of Labor
 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

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 Consult your tax adviser to analyze your specific tax situation.

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

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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 Members; Via Included In Dues
 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

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.

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; Agricultural Exemption
 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; Installation Fee; Trees
 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; Sod Installed By Contractor; Contractor Pays Tax
 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

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Golf Course; Trees; Fruit For Human Consumption

Golf Course; Trees; Plus Installation Fee

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.
Consult your tax adviser to analyze your specific tax situation.

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

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; 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; Dental Floss
Locker Room; Dental Picks
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

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; 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; Toothbrushes**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

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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; Title Transfer Fee
 Membership Fee; Trust Review Fee

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

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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 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; Chemicals; Without Maintenance Services

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

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Pool; Toys

Pro Shop Merchandise

Pro Shop Merchandise; Alterations Of Clothing

Pro Shop Merchandise; Baby; Defined

Pro Shop Merchandise; Baby Apparel

Pro Shop Merchandise; Baby Clothing

Pro Shop Merchandise; Baby Shoes

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; Letter Of Not
Participating Required**

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; Back-To-School Sales Tax Holiday; Watch For New Dates

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; Credit Card Processing Fee; Separately Itemized; Taxable
Sale

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

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Consult your tax adviser to analyze your specific tax situation.

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
 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; Toddler; Defined
Pro Shop Merchandise; Toddler Apparel
Pro Shop Merchandise; Toddler Clothing
Pro Shop Merchandise; Toddler Shoes
 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

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; Post Merger; Assessments; Association Costs

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; 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

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 Consult your tax adviser to analyze your specific tax situation.

Rental; Property Tax Charge
 Rental; Real Property; Tax Due When Collected
Rental; Real Property; Reduced Rate; Transient Residential Accommodations
 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% 4.5% As Of
 December 1, 2023**

**Rental; Real Property; Reduced Rate; 6%; 5.8%; 5.7%; 5.5%; 4.5% Or (Down To
 2.0% In The Future)**

Rental; Real Property; Reduced Rate; Access Fees

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 And Golf Bag Storage

Rental; Real Property; Reduced Rate; Club Leased Clothing Lockers

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; Exercise Facility Guest Fees

Rental; Real Property; Reduced Rate; Golf Trail Fee

Rental; Real Property; Reduced Rate; Guest Fees

Rental; Real Property; Reduced Rate; Locker 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; Transient Residential Accommodations

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

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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; Resort Fee
Rental Suites; Resort Fee; Cleaning Service
Rental Suites; Resort Fee; Cleaning Service; Optional
Rental Suites; Resort Fee; Newspaper
Rental Suites; Transient Residential Accommodations; Reduced Rate
 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; 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

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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
 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

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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; Restriping
 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; Club Invitational
Tournaments; Club Member/Guest
Tournaments; Club Member/Member
Tournaments; Club Mixed Member/Guest
Tournaments; Club Play For Pink
Tournaments; Club Twilight Event
 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; 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

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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

Transient Accommodations

Transient Accommodations; Attrition Fees

Transient Accommodations; Cancellation Fee

Transient Accommodations; Tourist Development Tax (Bed Tax)

Transient Accommodations; Tourist Development Tax Rate

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
 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

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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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