

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 giving clarification to 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; Registering And Filing Returns
 Administrative; Restaurants And Catering

QUESTIONS AND ANSWERS

<u>Yes/No</u>	<u>Issue</u>
	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; Decorations
	Banquets; Entertainers
	Banquets; Flowers
	Banquets; Ice Carving
	Banquets; Ice Carving; Labor Only
	Banquets; Linen; Inventory Maintenance Fee
	Banquets; Linen Rental
	Banquets; Music Programming

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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; 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
 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

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Depends Camps; Day Care; Infant Supplies
 Camps; Day Care; Pedialyte
 Camps; Golf; Instructional Only
 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 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
 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

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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; 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; Interior
 Clubhouse; Cleaning Services; Janitorial
 Clubhouse; Cleaning Services; Kitchen Hood Exhaust
 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

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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; \$5,000 Limit

County Surtax; \$5,000 Limit; Based Upon Taking Possession
 County Surtax; \$5,000 Limit; Documentary Evidence Required
 County Surtax; \$5,000 Limit; Food & Beverage Sales
 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; Tournaments; Applies To Product
 County Surtax; \$5,000 Limited; Capital Assessments
 County Surtax; \$5,000 Limited; Dues
 County Surtax; \$5,000 Limited; In Single Purchase Order
 County Surtax; \$5,000 Limited; In Single Purchase Order; Different Products
 County Surtax; \$5,000 Limited; In Single Sale Or Lease And Working Unit
 County Surtax; \$5,000 Limited; Leased Property
 County Surtax; \$5,000 Limited; Operating Assessments
 County Surtax; \$5,000 Limited; Part Of Single Working Unit
 County Surtax; \$5,000 Limited; Part Of Single Working Unit; Multiple Dinners
 Served At Function
 County Surtax; \$5,000 Limited; Part Of Single Working Unit; Multiple Pieces Of
 Equipment
 County Surtax; \$5,000 Limited; Purchases In Bulk
 County Surtax; \$5,000 Limited; Purchases In Institutional Quantities
 County Surtax; \$5,000 Limited; Single Working Unit
 County Surtax; \$5,000 Limited; Tangible Personal Property

Detective, Burglar, And Other Protection Services

Detective, Burglar, And Other Protection Services; Burglar Alarm Maintenance
Detective, Burglar, And Other Protection Services; Burglar Alarm Monitoring
Detective, Burglar, And Other Protection Services; Credit Investigation
Detective, Burglar, And Other Protection Services; Detective Agency Services
Detective, Burglar, And Other Protection Services; Fingerprinting Services
Detective, Burglar, And Other Protection Services; Fire Alarm Maintenance
Detective, Burglar, And Other Protection Services; Fire Alarm Monitoring
Detective, Burglar, And Other Protection Services; Investigation
Detective, Burglar, And Other Protection Services; Lie Detection
Detective, Burglar, And Other Protection Services; Lifeguard
Detective, Burglar, And Other Protection Services; Polygraph

Equestrian

Equestrian; Clothing Offering Fly Protection
 Equestrian; Equine Joint Supplements Containing Glucosamine
 Equestrian; Fly Repellant

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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; 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 Revised
 Exemption Certificate; Paid By Member; Subsequently Reimbursed Revised

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

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

Fitness Center

Fitness Center; Body Treatment Services
 Fitness Center; Esthetician Services

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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; Dietary
 Fitness Center; Supplements; Egg Protein
 Fitness Center; Supplements; Herbal
 Fitness Center; Supplements; Non-Prescription Vitamins and Minerals
 Fitness Center; Supplements; Nutrition Bars
 Fitness Center; Supplements; Special Dietary Foods
 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; Bottled Water Not In Natural State
 Food & Beverage; Cancellations; Catering Contractual Liquidation Damages
 Food & Beverage; Clubs; Sold In Or By
 Food & Beverage; Concession Stands
 Food & Beverage. Corkage Fee
 Food & Beverage; Coupon For Free Meal
 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

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Food & Beverage; Employee Food & Drink; Sold To
 Food & Beverage; Food Waste
 Food & Beverage; Free Bagels Given To Members
 Food & Beverage; Free Bagels Purchased Untaxed
 Food & Beverage; Free Birthday Bottle Of Wine
 Food & Beverage; Free Coffee Purchased Untaxed
 Food & Beverage; Free Lemonade Purchased Untaxed
 Food & Beverage; Free Meals And Beverages
 Food & Beverage; Free Meals And Beverages; Inter-Departmental Charge
 Food & Beverage; Free Nuts Purchased Untaxed
 Food & Beverage; Free Popcorn; Purchased Untaxed
 Food & Beverage; Free Snacks Purchased Untaxed
 Food & Beverage; Free Wine Glasses
 Food & Beverage; Furnished As Convenience To Employer
 Food & Beverage; Furnished By Customer; Fee To Prepare
 Food & Beverage; Ice
 Food & Beverage; Ice Carving
 Food & Beverage; Ice Carving; Labor Only
Food & Beverage; Independent Contractor Services To Manage F&B
 Food & Beverage; Meal To Be Heated By End User
 Food & Beverage; Meals Sold To Members
 Food & Beverage; Next One Free
 Food & Beverage; Perrier Water
 Food & Beverage; Plastic Stir Sticks
 Food & Beverage; Raw Food Kits
 Food & Beverage; Raw Food Kits; Assembly Charge
 Food & Beverage; Rental; Facility Fee
 Food & Beverage; Rental; Labor Charge Vs. Facility Fee
 Food & Beverage; Rental Room Service Charge
Food & Beverage; Renting Out Food Hall
 Food & Beverage; Resale Of Unprepared Grocery Type Items
 Food & Beverage; Sales At Fundraisers
 Food & Beverage; Sales To Civic Organizations
 Food & Beverage; Sales To Members; Separately Stated
 Food & Beverage; Sales To Qualified Charities
 Food & Beverage; Sales To Qualified Religious Institutions
 Food & Beverage; Sales To Social Organizations
 Food & Beverage; Setup Fee; For Ice
 Food & Beverage; Setup Fee; For Soda
 Food & Beverage; Setup Fee; For Soft Drinks
 Food & Beverage; Setup Fee; For Water
 Food & Beverage; Two For One Drink
 Food & Beverage; Two For One Meal
 Food & Beverage; Unbaked Pizza
 Food & Beverage; Vending Cart; Drinking Water
 Food & Beverage; Vending Cart; Food Sales
 Food & Beverage; Vending Machine; Drinking Water
 Food & Beverage; Vending Machine; Food Sales
 Food & Beverage; Water; Bottled Water
 Food & Beverage; Water; Carbonation Added
 Food & Beverage; Water; Distilled
 Food & Beverage; Water; Minerals Added
 Food & Beverage; Water; Natural Carbonated

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Food & Beverage; Water; Natural Mineral

Functions

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

Funds

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

General

General; 50/50 Raffle; Tree Fund
 General; Accounts Payable Discounted Price
 General; Acquired Tax Paid; Item Subsequently Resold
 General; Advertising; Printer Costs; In And Out Of State Mailings
 General; Advertising Income
General; Annual Reports; Printing Costs
General; Annual Reports; Shipping And Postage Costs
 General; Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
 General; Back-To-School Sales Tax Holiday; Mail Order
 General; Bad Debt
 General; Bar Code Stickers; Free
 General; Bar Code Stickers; Sold
 General; Car Wash
 General; Car Wash; Gratuity Not Fully Distributed
 General; Car Wax
 General; Car Wax With Wash
 General; Car Wax With Wash; Gratuity Not Fully Distributed
 General; Concierge Services
General; Cookbooks; Proceeds Going To Charity
 General; Copy
 General; Delinquent Finance Charge
 General; Discretionary Surtax; Differing County Rates

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General; Discretionary Surtax; Invoice Date Controls

General; Electricity Exemption; Club Responsible For Determination

General; Employee Gifts; Turkeys

General; Energy Surcharge

General; Estimated Sales Tax Required

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; 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; Invoice Date Of Member Dues

General; Inspection; Fire Suppression System

General; Inspection; Kitchen Hood Exhaust System

General; Lack Of Receipts; Credit Card Charges

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; Photocopy

General; Photography; With Tangible Personal Property

General; Photography; Without Tangible Personal Property

General; Photostating

General; Purchases Out Of State

General; Raffle; Acquires From Qualified 501(c)(3) Charity

General; Refund; Initiation Fee; Overpaid

General; Refund At Collection Rate

General; Refund Sales Tax From FDR; Use Of Funds

General; Religious Items; Christmas Tree

General; Religious Items; Cross

General; Religious Items; Menorah

General; Religious Items; Nativity

General; Renovations; Non-Real Property; List

General; Renovations; Real Property; List

General; Repair; Kitchen Hood Exhaust System

General; Restocking Fee

General; Rubber Gloves

General; Sales Tax Credit; Community Organization Contribution

General; Sales Tax Rate Table Must Be Used

General; Secretarial & Administrative Services

General; Shipping Charges; Not Separately Stated

General; Shipping Charges; Separately Stated

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

Golf

Golf; Caddie Services
 Golf; Handicap Fee
 Golf; 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 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; 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; 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; Benches
 Golf Course; Cart Path; Construction
 Golf Course; Cart Path; Resurfacing
 Golf Course; Compost
 Golf Course; Compost Sold By The Producer
 Golf Course; Divers; Sale Of Drowned Golf Balls

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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; 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; 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; Purchased From Producer
 Golf Course; Pins, Flags And Cups
 Golf Course; Purchase Of Diesel Fuel
 Golf Course; Purchases Direct From Farmer
 Golf Course; Purchases From A Trucking Contractor
 Golf Course; Putting Green Construction Material; In-House Construction
 Golf Course; Putting Green Construction Material; Part Of Contract
 Golf Course; Sale Of Sponsorship Space On Equipment
 Golf Course; Sand For Rooting
 Golf Course; Sand For Rooting; Sold By The Producer
 Golf Course; Sand For Sand Traps
 Golf Course; Sand Rakes
 Golf Course; Shrubs
 Golf Course; Sod
 Golf Course; Solar Powered Radio System Non-Solar Components
 Golf Course; Solar Powered Radio System Solar Components
 Golf Course; Tee Markers
 Golf Course; Topsoil
 Golf Course; Trash Disposal
 Golf Course; Trees
 Golf Course; 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; 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

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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; 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

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; 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
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

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

Lessons; 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; 5.7% Rate
 Locker Room; Luggage Storage
 Locker Room; Makeup
 Locker Room; Medical Supplies; List
 Locker Room; Mouthwash
 Locker Room; Perfumes
 Locker Room; Shampoo
 Locker Room; Shaving Products
 Locker Room; Shoe Shine; Tips Only
 Locker Room; Shoe Shine; With Shoe Repair
 Locker Room; Shoe Shine; Without Shoe Repair
 Locker Room; Soap
 Locker Room; Suntan Lotions
 Locker Room; Thermometers
 Locker Room; Toiletries
 Locker Room; Toothpaste

Membership Fee

Membership Fee; Annual Dues; Memo Regarding
 Membership Fee; Annual Fee Collected Monthly
 Membership Fee; Application; Nonrefundable
 Membership Fee; Bad Debt
 Membership Fee; Bond; Reduced Dues
 Membership Fee; Capital Assessments
 Membership Fee; Capital Assessments; Borrowing For Operating Expenses

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

Membership Fee; Capital Assessments; 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 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; Delinquent Finance Charge
 Membership Fee; Dues; Membership Similar To Property Owners Association
 Membership Fee; Dues; Mill River Plan
 Membership Fee; Dues; Non-Use Of Recreational Facilities
 Membership Fee; Dues; Semi-Annual Payments; Delay Tax
 Membership Fee; Dues; Use Of Recreational Facilities
 Membership Fee; Dues; Use Of Recreational Facility; Explained
 Membership Fee; Dues; Wine Society
 Membership Fee; Equitable Interest; Determined
 Membership Fee; Equity Joining Fee; Designated To Capital Asset Fund
 Membership Fee; Equity Joining Fee; Not Used For Capital Expenditures
 Membership Fee; Equity Joining Fee; Used For Capital Expenditures
 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 Fee; Equitable Interest; Overpaid By Mistake; Refund
 Membership Fee; Initiation Fee; Immediate Equitable Interest; Installment Payment

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

Membership Fee; Initiation Fee; No Equitable Interest
 Membership Fee; Initiation Fee; No Equitable Interest; Use Of Funds For Operating Expenses
 Membership Fee; Initiation Fee; No Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; Subsequent Reduction
 Membership Fee; Initiation Fee; Use Of Recreational Facility; Explained
 Membership Fee; Initiation Obtaining Equitable Ownership
 Membership Fee; Installment Payment Finance Charge Not Separately Stated
 Membership Fee; Installment Payment Finance Charge Separately Stated
 Membership Fee; Late Payment Finance Charges Separately Stated
 Membership Fee; Mandatory Assessment To Pay Debt
 Membership Fee; Mandatory Membership; Multiple Categories Of Club Membership
 Membership Fee; Monthly Dues Taxable When Billed
 Membership Fee; Non-Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Past President; Free Dues
 Membership Fee; Recreational Facility; Defined
 Membership Fee; Recreational Facility; Reciprocals With Other Clubs
 Membership Fee; Refundable Deposit
 Membership Fee; Refundable Deposit; Doc Stamp Tax
 Membership Fee; Sales Tax Refunded Via Resolution
 Membership Fee; Social
 Membership Fee; Termination; Allows Access
 Membership Fee; Termination; Denies Access

Out Of State

Out Of State Purchases; Computer Equipment
 Out Of State Purchases; Computer Software
 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

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.

Pool; Swim Team Uniforms
Pool; Toys

Pro Shop Merchandise

Pro Shop Merchandise; Alterations Of Clothing
Pro Shop Merchandise; Back-To-School Sales Tax Holiday
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; \$\$ Amount Changes
Annually
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Layaways
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Not In Stock; Rain
Check
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Exempt List
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Taxable List
Pro Shop Merchandise; Ball Markers Not Purchased For Resale
Pro Shop Merchandise; Ball Markers Purchased For Resale
Pro Shop Merchandise; Ball Repair Tools Not Purchased For Resale
Pro Shop Merchandise; Ball Repair Tools Purchased For Resale
Pro Shop Merchandise; Charging For Gift Wrap; Bows
Pro Shop Merchandise; Charging For Gift Wrap; Paper
Pro Shop Merchandise; Charging For Gift Wrap; Ribbon
Pro Shop Merchandise; Charging For Gift Wrap; Tape
Pro Shop Merchandise; Consigned
Pro Shop Merchandise; Credit Book
Pro Shop Merchandise; Donations Of Merchandise
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; Labor To Re-grip Club
Pro Shop Merchandise; Labor To String Racquet
Pro Shop Merchandise; Mill River Plan
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; Sale Of Clothing
Pro Shop Merchandise; Sale Of Clothing Accessories
Pro Shop Merchandise; Score Cards
Pro Shop Merchandise; Scoring Pencils
Pro Shop Merchandise; Shipped Out Of State
Pro Shop Merchandise; Shipped Out Of State; Purchased In Florida

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

Pro Shop Merchandise; Shipping Charges; Not Separately Stated
 Pro Shop Merchandise; Shipping Charges; Separately Stated
 Pro Shop Merchandise; Shipping Labels
 Pro Shop Merchandise; Staff Golf Shirts Not Purchased For Resale
Pro Shop Merchandise; Tobacco Products
 Pro Shop Merchandise; Tees Not Purchased For Resale
 Pro Shop Merchandise; Tees Purchased For Resale
 Pro Shop Merchandise; Uniforms
 Pro Shop Merchandise; Uniforms; Purchased Out Of State

Property Owner's Association

Property Owner's Association; Capital Assessments; Golfers Only
 Property Owner's Association; Club Acting Like POA
 Property Owner's Association; Club Dues After Merger
 Property Owner's Association; Club Paying Fee
 Property Owner's Association; Dues
 Property Owner's Association; Dues; Paid By Club
 Property Owner's Association; Electricity Exemption; Responsible For Determination
 Property Owner's Association; Fee
 Property Owner's Association; Lump Sum Mandatory Assessments
 Property Owner's Association; Mandatory Assessment
 Property Owner's Association; Mandatory Assessment As Condition Of Home
 Ownership
 Property Owner's Association; Mandatory 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; Propane Gas; Used For Swimming Pool
 Property Owner's Association; Real Property Not Dedicated To Association
 Property Owner's Association; Rent Paid To Club
 Property Owner's Association; Renter Fees; Admin. Transfer Fee For Services
 Property Owner's Association; Renter Fees; For Use Of Athletic Facilities
 Property Owner's Association; Social Membership Dues
 Property Owner's Association; Supplying Security To Club
 Property Owner's Association; Tangible Personal Property Purchases
 Property Owner's Association; Utility Charges; Cabana Area
 Property Owner's Association; Utility Charges; Clubhouse Area
 Property Owner's Association; Utility Charges; Entryway

Rental

Rental; Aircraft Tie-Down
 Rental; Bag Storage Fee
 Rental; Beach Equipment
 Rental; Boat Dockage Fee
 Rental; Bus; Purchased To Be Rented
 Rental; Bus; Rented To Members
 Rental; Capital Improvements In Lieu Of Rent; Seminole Clubs, Inc. D/B/A Mayfair
 Country Club

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

Rental; Clubhouse Licensing Agreement
 Rental; Conference Room
 Rental; Driving Range Fee
 Rental; Facility Fee
 Rental; Golf Cart Storage Fee
 Rental; Golf Carts
 Rental; Golf Clubs
 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; 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; Real Property; 5.7% Rate

Rental; Real Property; Boat Storage Space
Rental; Real Property; Commercial Office Space
Rental; Real Property; Dockage Rental
Rental; Real Property; Locker Rental
Rental; Real Property; POA Office Space
Rental; Real Property; Reduced Rate
Rental; Real Property; Retail Space
Rental; Real Property; Room Rental
Rental; Real Property; Self-Storage Units
Rental; Real Property; Storage Space For Boats
Rental; Real Property; Warehouse Space
Rental; Real Property; Wine Locker Rental
Rental; Real Property; 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; Employee Housing; Convenience Of Club
 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

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

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

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

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.

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; Restriping
 Tennis; Courts; Resurfacing
 Tennis; Rental; Tennis Ball Machine
 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; Admissions Plus Food& Drink; Double Tax
 Tournaments; Avoiding Double Tax
 Tournaments; Avoiding Double Tax; Chits; Are They Invoices
 Tournaments; Cash To Winner
 Tournaments; Double Tax
Tournaments; Double Tax; Surtax \$5,000 Limit
 Tournaments; Favors
 Tournaments; Fee Not Separately Stated
 Tournaments; Fee Charged
 Tournaments; Fresh Water Fishing
 Tournaments; Gift Certificates To Winners
 Tournaments; Intermediary; Sponsoring Golf Assoc.

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.

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; Dues; Non-Use Of Recreational Facilities
 Yacht Club; Dues; Reciprocal With Another Club Having Athletic Facilities
 Yacht Club; Dues; Use Of Recreational Facilities
 Yacht Club; Electricity; Exempt As Residential
 Yacht Club; FCYC; Dues Paid To Club
 Yacht Club; FCYC; Dues Paid To Council
 Yacht Club; FCYC; First Night Dockage Free
 Yacht Club; FCYC; Reciprocal With Dining Club
 Yacht Club; FCYC; Second Night Dockage Charged
 Yacht Club; Fuel; Added Service Charge
 Yacht Club; Initiation Fee; No Equitable Interest
 Yacht Club; Initiation Fees Obtain Equity Ownership
 Yacht Club; Launch And Haul Service
 Yacht Club; Marina Security System
 Yacht Club; Purchase Of Boats

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.

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

CROSS REFERENCES

Florida Statutes

Florida Administrative Code - Rules

Florida Transmittal Memorandums

Florida Technical Assistance Advisements

Florida Attorney General Opinions

Florida Court Cases

Florida Forms

Florida Memos

Florida Tax Information Publications