

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

Administrative; Alcoholic Beverages; Bars And Lounges
Administrative; Audits; Do Agents Look At Certain Items
Administrative; Audits; Given Advanced Warning
Administrative; Audits, Timing

Administrative; Cash Transactions – End Of Penny Production

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

Back-To-School Sales Tax Holiday

Back-To-School Sales Tax Holiday; \$\$ Amount Changes Annually
Back-To-School Sales Tax Holiday; Layaways
Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
Back-To-School Sales Tax Holiday; Mail-Order
Back-To-School Sales Tax Holiday; Not In Stock; Rain Check

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Consult your tax adviser to analyze your specific tax situation.

Back-To-School Sales Tax Holiday; Opt-Out; If Qualified
Back-To-School Sales Tax Holiday; Opt-Out; If Qualified; Letter Required
Back-To-School Sales Tax Holiday; Opt-Out; If Qualified; Notice To Be Posted
Back-To-School Sales Tax Holiday; Opt-Out; Qualifications
Back-To-School Sales Tax Holiday; \$100 Or Less

Banquets

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

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Building Contracts; Renovations; Kitchens
Building Contracts; Renovations; Non-Real Property; List
Building Contracts; Renovations; Real Property; List
Building Contracts; Restriping
Building Contracts; Resurfacing
Building Contracts; Retail Sale Plus Installation
Building Contracts; Shades; Not Permanently Affixed By Contractor
Building Contracts; Signs; Installed
Building Contracts; Signs; Installed By Manufacturer
Building Contracts; Signs; Not Installed
Building Contracts; Signs; Not Permanently Attached
Building Contracts; Signs; Permanently Attached
Building Contracts; Tournament Boards; Permanently Attached
Building Contracts; When In Doubt

Camps

Camps; Admissions; Custodial
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

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City Clubs; Dues; Without Recreational Facilities

Clubhouse

Clubhouse; Artwork; Conservation Treatments

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
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

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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
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; Based Upon Taking Possession
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

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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 Purchase Order; Delivery Dates Specified
 County Surtax; \$5,000 Limit; In Single Purchase Order; Delivery Time Period; Unlimited
 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
 County Surtax; \$5,000 Limit; Part Of Single Working Unit; Not
 County Surtax; \$5,000 Limit; Part Of Single Working Unit; Yes
 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; Renovation; Working Unit; Multiple Quantities; Matching Chairs & Tables; Same Building
County Surtax; \$5,000 Limit; Renovation; Working Unit; Multiple Quantities; Matching Chairs & Tables; Same General Location
County Surtax; \$5,000 Limit; Renovation; Working Unit; Multiple Quantities; Matching Chairs & Tables; Same Room
County Surtax; \$5,000 Limit; Renovation; Working Unit; Multiple Quantities; Same Item; Multiple Rooms
County Surtax; \$5,000 Limit; Renovation; Working Unit; Multiple Quantities; Same Item; Same Room
County Surtax; \$5,000 Limit; Renovation; Working Unit; Relying On Vendors' Professional Opinion
County Surtax; \$5,000 Limit; Renovation; Working Unit; Various Delivery Dates
 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; Shipping Charges; Can Avoid; Standalone Service
 County Surtax; \$5,000 Limit; Shipping Charges; Can Not Elect To Avoid
 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; Taxable Club Initiation Fee

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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

Detective, Burglar, And Other Protection Services

Detective, Burglar, And Other Protection Services; Burglar Alarm Maintenance
Detective, Burglar, And Other Protection Services; Burglar Alarm Monitoring
Detective, Burglar, And Other Protection Services; Credit Investigation
Detective, Burglar, And Other Protection Services; Detective Agency Services
Detective, Burglar, And Other Protection Services; Facility
Detective, Burglar, And Other Protection Services; Fingerprinting Services
Detective, Burglar, And Other Protection Services; Fire Alarm Maintenance
Detective, Burglar, And Other Protection Services; Fire Alarm Monitoring
Detective, Burglar, And Other Protection Services; Fire Suppression Systems; Inspection Only
Detective, Burglar, And Other Protection Services; Fire Suppression Systems; Parts Replaced
Detective, Burglar, And Other Protection Services; Fire Suppression Systems; Real Property Improvements
Detective, Burglar, And Other Protection Services; Guard
Detective, Burglar, And Other Protection Services; Guard Dog
Detective, Burglar, And Other Protection Services; Inclusive Of Expenses
Detective, Burglar, And Other Protection Services; Investigation
Detective, Burglar, And Other Protection Services; Lie Detection
Detective, Burglar, And Other Protection Services; Lifeguard
Detective, Burglar, And Other Protection Services; Parking
Detective, Burglar, And Other Protection Services; Patrol
Detective, Burglar, And Other Protection Services; Polygraph
Detective, Burglar, And Other Protection Services; Security Guard

Day Care

Daycare; Baby Bottle Nipples
Daycare; Baby Bottle Sterilizers
Daycare; Baby Bottles
Daycare; Baby Bounce Seats
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; Safety Electrical Socket Covers
Daycare; Baby Safety Gates

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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
 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

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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
 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; 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
Food & Beverage; Employee Coffee Free
Food & Beverage; Employee Meals
Food & Beverage; Employee Soda Free
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

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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
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

Freedom Holiday; Applicable To Additional Privileges
Freedom Holiday; Applicable To Dues Generally
Freedom Holiday; Applicable To Exemption Period
Freedom Holiday; Applicable To Guest Fee

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Freedom Holiday; Applicable To Membership Dues
Freedom Holiday; Applicable To Membership Levels
Freedom Holiday; Applicable To Most Clubs
Freedom Holiday; Applicable To Private Membership Clubs
Freedom Holiday; Applicable To Prorated Dues
Freedom Holiday; Assessments; Capital; Invoice Date Controlling
Freedom Holiday; Assessments; Capital; Invoice Paid Date Controlling
Freedom Holiday; Assessments; Operating
Freedom Holiday; Dues; Annual; Invoice Date Controlling
Freedom Holiday; Dues; Annual; Invoice Paid Date Controlling
Freedom Holiday; Dues; Annual; Proportionate; Invoice Date Controlling
Freedom Holiday; Dues; Annual; Proportionate; Invoice Paid Date Controlling
Freedom Holiday; Dues; Monthly; Invoice Date Controlling
Freedom Holiday; Dues; Monthly; Invoice Paid Date Controlling
Freedom Holiday; Guest Fee; Invoice Date Controlling
Freedom Holiday; Guest Fee; Invoice Paid Date Controlling
Freedom Holiday; Invoice Date Controlling
Freedom Holiday; Invoice Paid Date Controlling
Freedom Holiday; Member Account Credit Corrects Error
Freedom Holiday; Paid Date Controlling; Confirmed
Freedom Holiday; Taxable Initiation Fee; Invoice Date Controlling
Freedom Holiday; Taxable Initiation Fee; Invoice Paid Date Controlling
Freedom Holiday; Tournament Fee; Invoice Date Controlling
Freedom Holiday; Tournament Fee; Invoice Paid Date Controlling

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

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Consult your tax adviser to analyze your specific tax situation.

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; Auction Items
General; Auction Items; Excluding Cost To Sell
General; Annual Reports; Shipping And Postage Costs
General; Bad Debt
General; Bar Code Stickers; Free
General; Bar Code Stickers; Sold
General; Bartering; Form 1099 Issued

General; Bicycle Helmets

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; Electricity Exemption; Nonprofit; HOAs And POAs**General; Electricity Exemption; Nonprofit; Stand-Alone Clubs Are Not-For-Profit**

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; Fuel Surcharge

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General; Fuel Surcharge; Mix Of Taxable & Nontaxed
General; Fuel Surcharge; Part Of Delivery Charge
General; Groupon; Admission Price
General; Groupon; Amount Received
General; Groupon; Groupon Price
General; Guest Pass; Credit Applied
General; Guest Pass; Free
General; Hand Sanitizers
General; Holiday Decorations; Install and Remove; Labor Only
General; Holiday Decorations; Install and Remove; Labor With Tangible Personal Property
General; Holiday Decorations; Storage; Limited Access
General; Holiday Decorations; Storage; Unlimited Access
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; Parking Fee
General; Parking Violation Fee
General; Photocopy
General; Photography; With Tangible Personal Property
General; Photography; Without Tangible Personal Property
General; Photostatting
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

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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; Utility Exemption; HOAs And POAs
General; Trash Disposal

Golf

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

Golf Cart

Golf Cart; Beverage Cart
Golf Cart; Expired Lease; Carts Sold To Members
Golf Cart; Free Range Picker With Lease Or Purchase
Golf Cart; GPS System
Golf Cart; Incidental Usage By Club Employees
Golf Cart; Leased To Members; Leased
Golf Cart; Leased To Members; Purchased
Golf Cart; Mandatory Gratuity Fee; Part Of Cart Fee; Not Separately Stated
Golf Cart; Mandatory Gratuity Fee; Separately Stated; Fully Distributed
Golf Cart; Member Owned; Grease Jobs
Golf Cart; Member Owned; Oil Changes
Golf Cart; Member Owned; Repairs
Golf Cart; Member Owned; Wash
Golf Cart; Member Owned; Wax
Golf Cart; Member Owned; Wax With Wash
Golf Cart; Painting Of Rental Carts
Golf Cart; Pull Cart; Purchased; Leased To Members
Golf Cart; Range Picker
Golf Cart; Ranger Use
Golf Cart; Repairs To Rental Carts
Golf Cart; Spare Parts
Golf Cart; Trail Fees
Golf Cart; Transportation Charges; Delivery; Not Subleased To Members
Golf Cart; Transportation Charges; Delivery; Sublease To Members
Golf Cart; Transportation Charges; Delivery; Sublease To Members; PNC
Equipment Finance LLC
Golf Cart; Used By Bag Staff
Golf Cart; Used By Club
Golf Cart; Used By Maintenance

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Consult your tax adviser to analyze your specific tax situation.

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

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; Frazee Mower; Rotor Blades; Conveyor And Elevator Belts; Surtax Limit As Operating Unit

Golf Course; Fungicides

Golf Course; Golf Bag Stands

Golf Course; Golf Ball Washer

Golf Course; Golf Ball Washer Towels

Golf Course; "GolfClub Suite"

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; Plants; Purchased From Producer

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

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; Sand For Rooting
Golf Course; Sand For Rooting; Sold By The Producer
Golf Course; Sand For Sand Traps
Golf Course; Sand Rakes
Golf Course; Seed; Purchased From Producer
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
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; Coffee; As First Ingredient In Beverage
Grocery Store; Coffee; Not As First Ingredient In Beverage
Grocery Store; Coffee Beverage Products; 48 Listed Items
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; Packaging Greater Than 25% Of Value
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; Sales Of Artisan Cheese & Charcuterie Board Packages; 25% Non-Food Rule
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; Ice-Making Machine
Kitchen Equipment; Meat Block
Kitchen Equipment; Microwave Oven
Kitchen Equipment; Mixers
Kitchen Equipment; Ovens
Kitchen Equipment; Popcorn Machine
Kitchen Equipment; Pots & Pans
Kitchen Equipment; Proofing Boxes
Kitchen Equipment; Repair Parts
Kitchen Equipment; Renovations; Question Invoices?
Kitchen Equipment; Renovations; Real Property
Kitchen Equipment; Renovations; Tangible Personal Property
Kitchen Equipment; Roll Warmer
Kitchen Equipment; Sandwich Unit
Kitchen Equipment; Slicers
Kitchen Equipment; Slow Cookers
Kitchen Equipment; Slush Drink Machine
Kitchen Equipment; Steam Kettle
Kitchen Equipment; Toaster
Kitchen Equipment; Trays

Kitchen Supplies

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

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Consult your tax adviser to analyze your specific tax situation.

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

Lessons

Lessons; Aerobics
Lessons; Art/Painting Instruction; Including Supplies
Lessons; Art/Painting Instruction; Supplies Already Taxed
Lessons; Bridge
Lessons; Club Keeps Percentage
Lessons; Cooking
Lessons; Golf
Lessons; Golf; Golf Balls Included
Lessons; Golf; Range Included
Lessons; Instruction Plus Use Of Facility During Lesson
Lessons; Personal Training
Lessons; Professional Instruction
Lessons; Professional Instruction; Packaged With Lunch
Lessons; Racquet Sports
Lessons; Swimming
Lessons; Tennis
Lessons; Using Trackman

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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
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

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Consult your tax adviser to analyze your specific tax situation.

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; Paper Statement Fee
 Membership Fee; Past President; Free Dues
 Membership Fee; Recreational Facility; Defined
 Membership Fee; Recreational Facility; Reciprocals With Other Clubs
 Membership Fee; Refundable Deposit
 Membership Fee; Refundable Deposit; Doc Stamp Tax
 Membership Fee; Sales Tax Refunded Via Resolution
 Membership Fee; Social
 Membership Fee; Termination; Allows Access
 Membership Fee; Termination; Denies Access
Membership Fee; Title Transfer Fee
Membership Fee; Trust Review Fee

Membership Fee; Capital Assessments; Equity Member

Membership Fee; Capital Assessments; Equity Member; Borrowing For Operating Account
Membership Fee; Capital Assessments; Equity Member; Borrowing For Operating Expenses
Membership Fee; Capital Assessments; Equity Member; Borrowing To Avoid Accessing Bank Line Of Credit
Membership Fee; Capital Assessments; Equity Member; Borrowing To Avoid Operating Assessment
Membership Fee; Capital Assessments; Equity Member; Clubhouse Renovations
Membership Fee; Capital Assessments; Equity Member; Defined
Membership Fee; Capital Assessments; Equity Member; Dunedin Country Club
Membership Fee; Capital Assessments; Equity Member; Eight Criteria
Membership Fee; Capital Assessments; Equity Member; Furniture, Fixtures and Equipment
Membership Fee; Capital Assessments; Equity Member; Golf Carts
Membership Fee; Capital Assessments; Equity Member; Hurricane Insurance Deductible
Membership Fee; Capital Assessments; Equity Member; Indefinite Sum
Membership Fee; Capital Assessments; Equity Member; Irrigation System

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Membership Fee; Capital Assessments; Equity Member; Kitchen Equipment And Utensils
Membership Fee; Capital Assessments; Equity Member; Leased Vs. Purchased Assets
Membership Fee; Capital Assessments; Equity Member; Legal Fees
Membership Fee; Capital Assessments; Equity Member; Limit On When Funds Used
Membership Fee; Capital Assessments; Equity Member; Maintenance Equipment
Membership Fee; Capital Assessments; Equity Member; Not Separate Account From Operating
Membership Fee; Capital Assessments; Equity Member; Pass-A-Grille Yacht Club
Membership Fee; Capital Assessments; Equity Member; Planting Additional Trees
Membership Fee; Capital Assessments; Equity Member; Rebuilding And Replacing Bunkers
Membership Fee; Capital Assessments; Equity Member; Rebuilding And Replacing Greens
Membership Fee; Capital Assessments; Equity Member; Resurfacing Or Construction Of Swimming Pools
Membership Fee; Capital Assessments; Equity Member; Resurfacing Tennis Courts
Membership Fee; Capital Assessments; Equity Member; Separate Bank Account
Membership Fee; Capital Assessments; Non-Equity Member
Membership Fee; Capital Assessments; Nonequity Member

Membership Fee; Dues

Membership Fee; Dues; Bartering; Form 1099 Issued
 Membership Fee; Dues; Invoice Date Controls; Not Installment Payment Date
 Membership Fee; Dues; Membership Similar To Property Owners Association
 Membership Fee; Dues; Mill River Plan
 Membership Fee; Dues; Non-Use Of Recreational Facilities
 Membership Fee; Dues; Semi-Annual Payments; Delay Tax
 Membership Fee; Dues; Use Of Recreational Facilities
 Membership Fee; Dues; Use Of Recreational Facility; Explained
 Membership Fee; Dues; Transferred From Operating To Capital
 Membership Fee; Dues; Wine Society

Membership Fee; Equity Joining Fee

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

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 Consult your tax adviser to analyze your specific tax situation.

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; Payment Of Other State's Sales Tax 6% Or Over
Out Of State Purchases; Payment Of Other State's Sales Tax Not Over 6%
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; Sunscreen

Pool; Swim Team Instruction Fee
Pool; Swim Team Participation Fee
Pool; Swim Team Uniforms
Pool; Toys

Pro Shop Merchandise

Pro Shop Merchandise; Alterations Of Clothing
Pro Shop Merchandise; 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

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Consult your tax adviser to analyze your specific tax situation.

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
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; Sunscreen

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; 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; Capital Assessments; Hurricane Insurance Deductible

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 Assessments After Contemplated Merger

Property Owner's Association; Mandatory Dues
 Property Owner's Association; Mandatory Fees
 Property Owner's Association; Mandatory Food & Beverage Minimum Charges
 Property Owner's Association; Membership Fee
 Property Owner's Association; Mowing For Other Associations
 Property Owner's Association; Mowing For Selected Members
 Property Owner's Association; Non-Golfer Dues
 Property Owner's Association; Non-Property Owner Fees; For Use Of Club Amenities
 Property Owner's Association; Package Of Services Not Expressly For Security
 Property Owner's Association; Post Merger; 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

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; 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

Property Owner's Association; Utility Exemption; Similar To Property Tax Exemption

Rental

Rental; Beach Equipment
 Rental; Beach Equipment; No Show Fee
 Rental; Billboard Advertising Services
 Rental; Bus; Purchased To Be Rented Out
 Rental; Bus; Rented To Members
 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; Driving Range Fee; Including Golf Balls
 Rental; Golf Cart Storage Fee
 Rental; Golf Carts
 Rental; Golf Clubs
 Rental; Golf Clubs; At No Charge
 Rental; Holiday Decorations; Interior And Exterior
 Rental; Labor Charge Vs. Facility Fee
 Rental; Property Tax Charge
 Rental; Real Property; Tax Due When Collected
 Rental; Renting Out Food Hall
 Rental; Residential; Used Exclusively As Long-Term Dwelling Unit
 Rental; Rooms Including Toiletries
 Rental; Tennis Court Fee
 Rental; Trail Fees
 Rental; Trees
 Rental; Trimmers Own Decorations
 Rental; Umbrellas

Rental; Real Property; No Reduced Rate

Rental; Real Property; No Reduced Rate; Access Fees
Rental; Real Property; No Reduced Rate; Aircraft Tie-Down
Rental; Real Property; No Reduced Rate; Billboard Advertising Services
Rental; Real Property; No Reduced Rate; Boat Storage Space
Rental; Real Property; No Reduced Rate; Dockage
Rental; Real Property; No Reduced Rate; Exercise Facility Guest Fees
Rental; Real Property; No Reduced Rate; Golf Trail Fee
Rental; Real Property; No Reduced Rate; Guest Fees
Rental; Real Property; No Reduced Rate; Mariana
Rental; Real Property; No Reduced Rate; Parking

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

Rental; Real Property; No Reduced Rate; Storage; Boats
Rental; Real Property; No Reduced Rate; Storage; Motor Vehicles
Rental; Real Property; No Reduced Rate; Transient Residential Accommodations

Rental; Real Property; Reduced Rate Down To ZERO

Rental; Real Property; Reduced Rate; ~~6%; 5.8%; 5.7%; 5.5%; 4.5%; 2.0%~~ As Of ~~June 1, 2024~~; 0%; Repealed Effective October 1, 2025

Rental; Real Property; Reduced Rate; Billboard Without Advertising Services
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; Conference Room
Rental; Real Property; Reduced Rate; Facility Fee
Rental; Real Property; Reduced Rate; Golf Cart Storage
Rental; Real Property; Reduced Rate; Location Fee
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; Rental Space; Sports Professionals
Rental; Real Property; Reduced Rate; Retail Space
Rental; Real Property; Reduced Rate; Room Rental
Rental; Real Property; Reduced Rate; Salon & Spa
Rental; Real Property; Reduced Rate; Self-Storage Units
Rental; Real Property; Reduced Rate; Site Fee
Rental; Real Property; Reduced Rate; Site Fee; Hosting Professional Tournament
Rental; Real Property; Reduced Rate; Site Fee; Shooting A Commercial
Rental; Real Property; Reduced Rate; Warehouse Space
Rental; Real Property; Reduced Rate; Wine Locker Rental
Rental; Real Property; Reduced Rate; Wine Room Rental

Rental Suites

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

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; 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

Repairs; With Parts; Tangible Personal Property; Sublet Charges

Salon & Spa

Salon & Spa; Admission; Wet Area Fee
 Salon & Spa; Body Treatment Services
 Salon & Spa; Massage Services; With Lotions

Salon & Spa; Rentals, Leases, And Licenses To Use Real Property

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

Shooting Range

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.

Shooting Range; 2025 Holiday; Hunting Supplies

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
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
Tennis; Use Of Tennis Court; Admission

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.

Tennis; Use Of Tennis Court; Rental Of Real Property

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
 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

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.

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; 2025 Holiday; Fishing Supplies**

Yacht Club; Bailment Fee

Yacht Club; Batteries; AA; AAA; C; D; 6 And 9 Volt

Yacht Club; Boat Purchases; Exclusively Rentals

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; Fire Extinguisher; Certain Cylinder

Yacht Club; Free Food At Regatta

Yacht Club; FCYC; Dues Paid To Club

Yacht Club; FCYC; Dues Paid To Council

Yacht Club; FCYC; First Night Dockage Free

Yacht Club; FCYC; Reciprocal With Dining Club

Yacht Club; FCYC; Second Night Dockage Charged

Yacht Club; Fuel; Added Service Charge

Yacht Club; Initiation Fee; No Equitable Interest

Yacht Club; Initiation Fees Obtain Equity Ownership

Yacht Club; Insect Repellent; Registered By EPA

Yacht Club; Launch And Haul Service

Yacht Club; Life Jackets; US Coast Guard Approved

Yacht Club; Marina Security System

Yacht Club; Portable Gas Or Diesel Fuel Cans; 5 Gallons Or Less**Yacht Club; Portable Generators; 10,000 Running Watts Or Less**

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

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; Sunscreen
Yacht Club; Waterproof Tarpaulins; 1,000 Sq Ft Or Less

FLORIDA STATUTES

212's

212.02	Definitions
212.03(6)	Transient rentals tax; rate, procedure, enforcement, exemptions
212.031	Tax on rental or license fee for use of real property
212.04	Admissions tax; rate, procedure, enforcement
212.04(1)(a)	Admissions tax
212.04(2)(a)7	Admissions tax
212.0501	Tax on Diesel Fuel for business purposes
212.054	Discretionary sales surtax; limitations, administration, and collection
212.07 (5)(6)&(7)	Sales, Storage, Use Tax
212.08	Sales, rental, use, consumption, distribution and storage tax; specific exemptions
212.08(7)(j)	Miscellaneous Exemptions
212.13	Records required to be kept; power to inspect; audit procedure.
220.183	Community contribution tax credit

FLORIDA ADMINISTRATIVE CODE – RULES

12A-1's

12A-1.001(2)	Service Transactions
12A-1.001(5)	Fertilizers, Insecticides, Fungicides
12A-1.004	Sales Tax Brackets
12A-1.005	Admissions Updated
12A-1.005(2)(e)	Admissions
12A-1.005(3)(g)	Admissions
12A-1.005(3)(j)	Admissions
12A-1.005(4)	Admissions
12A-1.005(4)(b)	Admissions
12A-1.005(4)(c)(2)	Admissions
12A-1.005(4)(d)	Admissions
12A-1.005(4)(d)(1)	Admissions
12A-1.005(4)(d)(2)	Admissions
12A-1.005(4)(d)3	Admissions
12A-1.005(4)(e)	Admissions
12A-1.005(4)(f)	Admissions
12A-1.006	Charges By Dealers Who Adjust, Apply, etc., Tangible Personal Property
12A-1.006(5)	Charges By Dealers Who Adjust, Apply, etc., Tangible Personal Property
12A-1.006(7)	Charges By Dealers Who Adjust, Apply, etc., Tangible Personal Property
12A-1.0015(2)	Sales for Export
12A-1.0091	Cleaning Services
12A-1.0092	Detective, Burglar Protection, and Other Protection Services
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops
12A-1.011	Sales of Food Products and Drink for Human Consumption by Grocery Stores, Convenience Stores, and Supermarkets; Sales of Bakery Products by Bakeries, Pastry Shops, or Like Establishments; Drinking Water; Ice Sales of Food or Drinks Served, Cooked, Prepared, or Sold by Restaurants or Other Like Places of Business.
12A-1.0115	Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies.
12A-1.014	Refunds and Credits for Sales Tax Erroneously Paid Updated

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.

12A-1.016	Sales; Installation Charges
12A-1.016(3)(a)	Sales; Installation Charges
12A-1.0161(3)(a)	Sales & Use Tax on Services
12A-1.017	Finance and Interest Charges and Carrying Charges on Installment Sales
12A-1.018	Trade and Cash Discounts
12A-1.020	Drugs, Medicine and Medical Products and Supplies
12A-1.0215	Veterinary Sales and Services
12A-1.032	Computers and Related Systems
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
12A-1.038(1)	Resale Certificates
12A-1.039	Sales for Resale
12A-1.040	Containers and Other Packaging Materials; Gift Wrapping
12A-1.042	Dry Cleaners and Laundries
12A-1.043	Manufacturing
12A-1.044	Vending Machines Updated
12A-1.045	Transportation Charges
12A-1.048(1)(a)	Sale Of Agricultural Products
12A-1.048(2)(a)	Sale Of Agricultural Products
12A-1.048(2)(c)	Sale Of Agricultural Products
12A-1.048(b)	Sale Of Agricultural Products
12A-1.048(3)	Sale Of Agricultural Products
12A-1.048(4)	Sale Of Agricultural Products
12A-1.051	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property
12A-1.051(2)	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property
12A-1.051(3)	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property
12A-1.051(8)	Mixed Contracts
12A-1.051(17)	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property
12A-1.051(18)	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property
12A-1.056(1)(a)	Tax Due At Time Of Sale
12A-1.061	Rentals, Leases, And Licenses To Use Transient Accommodations Updated
12A-1.063	Tangible Personal Property Consumed in Manufacturing, Processing, Assembling and Refining
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft
12A-1.071	Rentals, Leases, or License to Use Tangible Personal Property
12A-1.071(2)	Rentals, Leases, or License to Use Tangible Personal Property
12A-1.071(8)	Rentals, Leases, or License to Use Tangible Personal Property
12A-1.071(26)	Rentals, Leases, or License to Use Tangible Personal Property
12A-1.071(28)	Rentals, Leases, or License to Use Tangible Personal Property
12A-1.072(1)(a)	Advertising Agencies
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks & Marinas
12A-1.076(1)(a)	Sales of Articles Of Clothing
12A-1.077(1)	Free Merchandise
12A-1.081	Consignment
12A-1.087	Partial Exemption for Farm Equipment; Suggested Exemption Certificate for items used for Agricultural Purposes Updated
12A-1.089	Gift Certificates
12A-1.091	Use Tax

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.

12A-15

12A-15.004 Specific Exemptions Updated

FLORIDA LETTER OF TECHNICAL ADVICE**LTAs**

LTA - 01-19-2018 Discretionary Surtax Limitation
 LTA - 02-07-2018 Rental of Real Property
 LTA - 04-17-2018 Discretionary Sales Surtax Limitation
 LTA - 01-15-2021 Purchase Of Equitable Membership Interest
 LTA - 12-07-2023 Lease of Real Property
 LTA - 01-22-2024 Freedom Summer Sales Tax Holiday
 LTA - 09-30-2024 Discretionary Sales Surtax Limitation

FLORIDA TRANSMITTAL MEMORANDUMS**TMs**

TM 09-31 Department of Revenue Rules – Amending Rules 12A-1.011, 12A-1.071, and 12A-1.097; Creating Rule 12A-1.0115

FLORIDA TECHNICAL ASSISTANCE ADVISEMENTS**TAAAs**

TAA 83A-034 Repair of Pump - Irrigation Systems
 TAA 88(AER)-103 Solid Waste Annual Disposal Service Charge
 TAA 88(C)2-003 Intangible; Filing Requirements/Club Membership/Not-For-Profit Corporation
 TAA 88(C)2-007 Intangible Tax; Filing Requirements/Club Membership/Not-For-Profit Corporation
 TAA 88(C)2-009 Intangible Tax; Filing Requirements/Club Membership
 TAA 91A-038 Food Minimum Charge; Golf Cart Fee; Rule
 TAA 92A-056R Handicap and tournament services
 TAA 93A-001 Remitting sales tax on dues when semi-annual payments are made
 TAA 93A-004 Additional paid in capital my members of equity club
 TAA 93A-013 Sales Tax on Membership Assessment
 TAA 93A-020 Initiation Fees and Dues Paid To A Members Only Dining Facility Which Has Entered Into a Reciprocal Mutual Access Agreement With a Golf and Country Club
 TAA 93A-023 Sales Tax; Sale of memberships in non-equity country club prior to July 1, 1991, with installment payments being made after July 1, 1991
 TAA 93A-032 Membership fees paid to a country club on installment basis, sale of membership occurred prior to July 1, 1991
 TAA 93A-065 Initiation and Membership Dues paid to a club for yacht owners which does not provide any recreational facilities
 TAA 94A-007 The Lease of Golf Carts for Re-lease and Periodic Use
 TAA 95A-003 Taxability of County Sponsored Events
 TAA 95A-036 Telephone Support and Training Services
 TAA 95A-045 Hotel/Various Issues
 TAA 95(C)2-006 Intangible Personal Property Tax Certificate of Membership
 TAA 96A-018 Installation and Maintenance of Marina Security System
 TAA 96A-045 Manufacture and Installation of Signs Both Within and Without Florida
 TAA 97A-002 Inactive Member Fee
 TAA 97A-003 Inactive Member Fee
 TAA 97A-019 Sports Drinks, Fitness Supplements, and Nutritional Snacks
 TAA 97A-025 Insecticides Used on the Soil of Golf Courses
 TAA 97A-026 Exemption on Electricity/Condominium Association

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TAA 97A-027	Cleaning Exhaust Systems
TAA 97A-041R	Admissions Paid To A Club
TAA 97A-087	Admissions/Cruises
TAA 98A-007	Contracts with Governmental and Nongovernmental Entities for Sale and Installation of Floor Coverings
TAA 98A-008	Gratuities
TAA 98A-030	Construction Cleaning Services
TAA 98A-033	Motor Vehicle Parking
TAA 98A-062	Mandatory Social Dues by Residents of Community
TAA 99A-010	Services Provided by County Government
TAA 99A-019	Equity Memberships in a Nonprofit Country Club
TAA 99A-030	Tournament Fees; Surtax
TAA 99A-038	Assessment Charged To Country Club Members For Capital Improvements
TAA 99A-045	Tax Due At Time Of Sale Or Transaction
TAA 99A-051	Mandatory Assessments On Homeowners
TAA 99A-059	Car Washes
TAA 00A-006	License To Use Real Property At Country Club
TAA 00A-015	Cancellation Fees and Similar charges for Transient Rental Accommodations, Transient Rentals Provided for No Consideration, Cancellation Fees and Similar Charges for Catering and Floral Sales
TAA 00A-026	Gratuities
TAA 00A-055	Equity Memberships In A Not For Profit Country Club
TAA 00A-063	Equity Memberships In A Not For Profit Country Club
TAA 00A-074	Florida Sales Tax Imposed on Sales of Electricity
TAA 01A-001	Purchase of Electricity Used in the Common Areas of a Residential Condominium
TAA 01A-008	Cancellation Fees and Attrition Fees
TAA 01A-015	Mandatory Social Membership Dues
TAA 01A-023	Gratuities
TAA 01A-023R	Gratuities
TAA 01A-039	Water Fountain Installation
TAA 01A-042	Discretionary Sales Surtax Limitation Section
TAA 01A-044	Exempt Organization Transactions
TAA 01A-053	Solar Powered Radio System
TAA 01A-060	Food Service Equipment Installation
TAA 02A-010	Capital Assessments, Refund
TAA 02A-012	Membership Fees
TAA 02A-031	Interior Design Services
TAA 02A-038	Homeowner Association Dues
TAA 02A-039	Mandatory Assessments
TAA 02A-052	Software License Renewals
TAA 03A-004	Golf Lessons
TAA 03A-009	Maintenance of Interior and Exterior Landscaping
TAA 03A-013	Gratuities
TAA 03A-014	Gratuities
TAA 03A-020	Software Sold via Internet
TAA 03A-022	Capital Assessments
TAA 03A-025R	Service Warranties
TAA 03A-044	Capital Assessments
TAA 03A-047	Membership and Leasing Agreement
TAA 04A-014	Taxability of Various Cleaning Services
TAA 04A-019	Purchases By Golf Tournament Sponsor
TAA 04A-028	Homeowner Association Dues

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Consult your tax adviser to analyze your specific tax situation.

TAA 04A-039	Residential Cleaning Services
TAA 04A-060	Homeowners' Association Mandatory Dues
TAA 04A-066	Mixed Contracts (Shutters)
TAA 05A-022	Software License Renewals
TAA 05A-051	Initiation Fee For A Not-For-Profit Yacht Club
TAA 06A-002	Homeowner Association Dues
TAA 06A-015	Capital Assessments Due To Hurricane Damage
TAA 06A-016	Unbaked Pizza Sold In A Restaurant
TAA 06A-022	Gratuities
TAA 06A-026	Discretionary Sales Surtax Limitation
TAA 06A-045	Transient Accommodation Fees
TAA 07A-05	Pilates Instruction
TAA 07A-012	Raw Food Kits
TAA 07A-20	Golf & Social Membership Dues Paid To A Country Club
TAA 08A-007	Meal Assembly Charges
TAA 08A-017	Termination Fees
TAA 08A-026	Instruction Fees
TAA 08A-030	Real Property License For Event Programs
TAA 09A-004	Common Area Utility Charges
TAA 09A-019	Mandatory Food & Beverage Minimum Charges
TAA 09A-027	Electricity - Residential Sales Tax Exemption
TAA 09A-028	Golf Tournaments
TAA 09A-044	Custom Websites
TAA 09A-060	Sales of Donated Property
TAA 10A-009	Admissions
TAA 10A-011	Custom Signs
TAA 10A-012	User Fees; City Recreational Departments
TAA 10A-021	Initiation Fees/ Yacht Club
TAA 10A-033	Use of Real Property
TAA 10A-039	Admissions – Transfers of Equity Memberships
TAA 10A-044	Rentals, Leases – Membership Boat Clubs
TAA 11A-007	Taxability of Pool Repair and Cleaning Services (Real Property)
TAA 11A-014	Electricity Used at a Boat Marina
TAA 11A-015	Delivery - Fuel Surcharge Fee
TAA 12A-003	Taxability of Club Membership Fees
TAA 12A-005	Admissions
TAA 12A-014	User Fees
TAA 12A-016	Taxability of Membership Fees If Country Club Merges With HOA
TAA 12A-019	Taxability of Advertisement Mailers
TAA 12A-021	Deli Salads and Bakery Products
TAA 12A-030	Dietary Supplement
TAA 13A-011	Admissions
TAA 13A-012	Admissions
TAA 13A-014	Custom Signs
TAA 13A-025	Plantation Shutters
TAA 14A-003	Taxability of Inventory Maintenance Service Fees for Linen Rentals
TAA 14A-007	Painting Services/Instruction
TAA 14A-008	Personal Training
TAA 14A-020	Taxability of Hood Cleaning Services
TAA 14A-022	Sales By Nonprofit Organizations
TAA 14A-024	Voluntary Gratuity Charges
TAA 14A-025	Restaurant Delivery Charges
TAA 14A-027	Admissions

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TAA 14A-028	Admissions
TAA 15A-004	Interior Design Services
TAA 15A-009	Kitchen Hoods and Fire Suppression System
TAA 15A-011	Equestrian Supplies, Medicine, Pesticides and Wormers
TAA 15A-012	Heat and Serve Meals
TAA 16A-004	Admissions
TAA 16A-012	Electronic Exemption Certificates
TAA 17A-021	Admissions
TAA 17A-022	Residential Fuel Exemption
TAA 17A-026	Transient Rentals Tax
TAA 18A-002	Admissions
TAA 18A-006	Food Service Agreement
TAA 18A-008	Fire Alarm Systems, Fire Sprinkler Systems, and Fire Extinguisher Repairs and Inspections
TAA 18A-009	License to Use Real Property
TAA 18A-016	Admissions
TAA 19A-001	Admissions
TAA 19A-003	Admissions
TAA 19A-010	Taxability of Hood Cleaning Services
TAA 19A-012	Admissions
TAA 19A-015	Computers, Software, Information Services
TAA 19A-017	Pre-Assembled Meals
TAA 19A-022	Admissions
TAA 20A-003	Restaurants, Bakeries, Caterers
TAA 21A-004	Discretionary Sales Surtax
TAA 21A-005	Discretionary Sales Surtax
TAA 21A-006	Discretionary Sales Surtax
TAA 21A-008	Admissions
TAA 21A-011	Discretionary Sales Surtax
TAA 22A-006 (Changed)	Discounts-Coupons, Rebates, Credits, Etc. (Superseded)
TAA 22A-006R	Discounts-Coupons, Rebates, Credits, Etc.
TAA 22A-008	Rules 12A-1.053 and 12A-1.059
TAA 23A-006	Sales of Bakery Products
TAA 23A-018	Admissions
TAA 24A-003	Bailment/Real Property
TAA 24A-004M	Freedom Summer Sales Tax Holiday
TAA 24A-010	Freedom Summer Sales Tax Holiday
TAA 24A-015	Freedom Summer Sales Tax Holiday
TAA 24A-016	Sales and Use Tax – Discretionary Sales Surtax Limitation
TAA 24A-020	Sales and Use Tax – Coffee/Coffee Products
TAA 25A-004	Sales and Use Tax - Admissions
TAA 25A-007	Sales and Use Tax – Motor Vehicle Repairs
TAA 25A-009	Parking Ticket Violation Fee

FLORIDA ATTORNEY GENERAL OPINIONS

Attorney General Opinions

AGO 66-055	Sales Tax Refunds Or Credits - When Payable Or Allowable
AGO 69-065	Sales Tax Credits And Refunds Under s. 212.17(2) And (3), F.S.
AGO 99-12	Condominium, Taxation of Commercial Common Element
AGO 2003-63	Taxation, Prorating Assessments on Common Elements
AGO 2004-31	Proration on Subdivision Common Elements Assessment
AGO 2014-12	Taxation of Common Element in Subdivision

FLORIDA COURT CASES

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Cases

Alachua Co. v. Expedia	Rental Suites; Tourist Development Tax; Club Charge; Club Not Owner
Dunedin Country Club	Membership Fee; Capital Assessments
Kings Bay Y&CC	Construction Of Tangible Or Real Property
Naples Golf & BC	Rental; Rooms Including Toiletries
Pass-A-Grille YC	Capital Contributions Or Additional Paid In Capital Or Capital Assessments
Riviera Country Club	Collection Of Gratuities or "Tips"
Seminole Clubs	Rental; Capital Improvements In Lieu Of Rent
St. Petersburg YC	Recreational Facility (OLD law)
Surf Club, Inc.	Collection Of Gratuities or "Tips"

FLORIDA DEPARTMENT OF REVENUE (DR) FORMS**DRs**

DR-2X	Sales Tax Rate Table Revised 12/18
DR-15DSS	Discretionary Sales Surtax Rates Revised 06/25
DR-15MO	Out-of-State Purchase Return 10/25
DR-15TDT	Local Option Transient Rental Tax Rates 03/25
DR-26S	Application for Refund – Sales and Use Tax 01/24
DR-26SN	Application for Refund – Sales and Use Tax Instructions 01/24
DR-46NT	Nontaxable Medical and General Grocery List 11/25

FLORIDA MEMOS**Memos**

Memo	Bernie Barton, Attorney, Holland & Knight
Memo	James Sutton, CPA, Esq.; Reservation Company
Memo	Joseph P. Handy, CPA; Valet Parking
Memo	Stephanie Feldman, CPA, Phillips Harvey Group; Yacht Club Cruises
Memo	The Community Contribution Tax Credit Program
Memo	The Community Contribution Tax Credit Program; List Of Approved Sponsors

FLORIDA GENERAL TAX GUIDES**General Tax Guides**

GT-800003	Sales and Use Tax on Concession Stands 03/21
GT-800007	Sales and Use Tax on Building Contractors 08/22
GT-800010	Repair of Tangible Personal Property 08/22
GT-800015	Sales and Use Tax on Cleaning Services 09/22
GT-800016	Sales and Use Tax on the Rental, Lease, or License to Use Commercial Real Property 10/21
GT-800018	Sales and Use Tax on Detective, Burglar Protection, and other Protection Services 10/22
GT-800019	Discretionary Sales Surtax 09/22
GT-800031	Sales and Use Tax on Parking Lots, Boat Docks and Aircraft Hangers 01/25
GT-800034	Sales and Use Tax on Rental of Living or Sleeping Accommodations 05/21
GT 800035	Sales and Use Tax on Restaurants and Catering 11/22
GT 800038	Sales and Use Tax on Tangible Personal Property Rentals 09/22
GT-800041	Sales and Use Tax on Vending Machines 10/21
GT-800046	Sales and Use Tax on Bars and Lounges 06/21
GT-800067	Sales and Use Tax on Construction, Improvements, Installations and Repairs 09/14

FLORIDA TAX INFORMATION PUB'S

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TIP Back-To-School Holiday

TIP 15A01-05	2015 Back-to-School Sales Tax Holiday
TIP 22A01-08	2022 Back-to-School Sales Tax Holiday July 25, 2022 Through August 7, 2022
TIP 23A01-06	2023 Back-to-School Sales Tax Holiday July 24, 2023 Through August 6, 2023
TIP 23A01-23	2024 Back-to-School Sales Tax Holiday January 1, 2024 Through January 14, 2024
TIP 24A01-03	2024 Back-to-School Sales Tax Holiday July 29, 2024 Through August 11, 2024
TIP 25A01-08	2025 Back-to-School Sales Tax Holiday August 1, 2025, Through August 31, 2025

TIP Freedom (Admissions) Holiday

TIP 21A01-05	Sales Tax Holiday on Specific Admissions and Outdoor Activity Supplies July 1 Through July 7, 2021
TIP 22A01-04	Freedom Week Sales Tax Holiday on Specific Admissions and Outdoor Activity Supplies – July 1, 2022 Through July 7, 2022
TIP 23A01-03	Freedom Week Sales Tax Holiday on Specific Admissions and Outdoor Activity Supplies – May 29, 2023 Through September 4, 2023
TIP 24A01-05	Freedom Month Sales Tax Holiday on Specific Admissions and Outdoor Activity Supplies – July 1, 2024 Through July 31, 2024

TIP 25A01 No Freedom Sales Tax Holiday 2025**TIP Real Property Rental State Tax Rate**

TIP 17A01-14	State Sales Tax Rate for Rental, Lease, or License to Use Real Property Decreases to 5.8% on January 1, 2018
TIP 18A01-14	State Sales Tax Rate for Rental, Lease, or License to Use Real Property Decreases to 5.7% on January 1, 2019
TIP 19A01-11	State Sales Tax Rate for Rental, Lease, or License to Use Real Property Decreases to 5.5% on January 1, 2020
TIP 23A01-20	State Sales Tax Rate Imposed on Rentals, Leases, or Licenses to Use Real Property Reduced to 4.5% on December 1, 2023
TIP 24A01-02	State Sales Tax Rate Imposed on rentals, Leases, or Licenses To Use Real Property Reduced to 2.0%

TIP 24A01-16R Rentals, Leases, and Licenses to Use Property: Sales Tax Implications for Barbershops, Beauty Salons, and Nail Salons

TIP 25A01-04	Sales Tax on Commercial Rentals Repealed Effective October 1, 2025
TIP 25A01-11	Florida Sales and Use Tax on Parking, Docking, Tie-Down, and Storage

TIP Miscellaneous

TIP 90A01-10	Television System Program Service
TIP 02A01-04	Definition of “Real Property” for Sales and Use Tax
TIP 03A01-12	Time Limit for Seeking a Credit or Refund of Sales Tax Remitted on a Bad Debt Account
TIP 03A01-17	Carpet, Rug, Furniture, And Upholstery Cleaning When Protector Or Deodorizer Is Applied Is Taxable
TIP 03A01-20	Coupons, Discounts, Rebates, Free Merchandise, And Other Promotional Gifts
TIP 04A1-08	Florida Taxes On Sales And Leases To Foreign Diplomats And Consular Employees
TIP 10A01-14	Estimated Sales Tax Required
TIP 10A01-22	Sales of Bakery Products
TIP 11A01-04	New Reporting Requirement for Sales of Alcoholic Beverages and Tobacco Products to Retailers
TIP 11A01-05	New U.S. Diplomatic Tax Exemption Cards

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TIP 14A01-08	New FL Tax Mobile App Allows You to Document Tax-Exempt Sales
TIP 15A01-08	Sales Tax on Admissions and Membership Fees Imposed by Gun Clubs
TIP 19A01-08	Donation of Tangible Personal Property for Resale by a Dealer to Organizations Exempt from Federal Income Tax Pursuant to Section 501(c)(3) of the Internal Revenue Code
TIP 21A01-02	Rounding to Replace Bracket System in Calculation of Sales and Use Taxes
TIP 21A01-03	New Registration Requirement for Persons Making Remote Sales and for Marketplace Providers and Sellers
TIP 23A01-02	2023 Disaster Preparedness Sales Tax Holidays May 27, 2023 Through June 9, 2023 and August 26, 2023 Through September 8, 2023
TIP 23A01-09	Sales and Use Tax Exemption for Baby and Toddler Products
TIP 23A01-10	Sales and Use Tax Exemption for Diapers and Incontinence Products
TIP 23A01-13	Sales and Use Tax Exemption for Oral Hygiene Products
TIP 24A01-14	Taxability of Interior and Exterior Holiday Decorations
TIP 25A01-05	New Sales Tax Exemptions Beginning August 1, 2025
TIP 25A01-09	2025 Hunting, Fishing, Camping Sales Tax Holiday September 8, 2025 Through December 31, 2025
TIP 25A01-18	Cash Transactions – End of Penny Production