

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

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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**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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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; Fraze Mower; Rotor Blades; Conveyor And Elevator Belts; Surtax Limit As  
Operating Unit  
Golf Course; Fungicides  
Golf Course; Golf Bag Stands  
Golf Course; Golf Ball Washer  
Golf Course; Golf Ball Washer Towels  
Golf Course; "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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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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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

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.

**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; Logued 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

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; 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
<b>212.08(7)(j)</b>	<b>Miscellaneous Exemptions</b>
212.13	Records required to be kept; power to inspect; audit procedure.
<b>220.183</b>	<b>Community contribution tax credit</b>

**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.
<b>12A-1.0115</b>	<b>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.</b>
12A-1.014	Refunds and Credits for Sales Tax Erroneously Paid Updated

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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.  
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**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

**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**

#### **TAAs**

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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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

This document is not to be referred to as tax authority. It should be used as a guide in identifying tax issues in the club industry.  
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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
<b>TAA 24A-020</b>	<b>Sales and Use Tax – Coffee/Coffee Products</b>
<b>TAA 25A-004</b>	<b>Sales and Use Tax - Admissions</b>
<b>TAA 25A-007</b>	<b>Sales and Use Tax – Motor Vehicle Repairs</b>
<b>TAA 25A-009</b>	<b>Parking Ticket Violation Fee</b>

**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.
<b>AGO 99-12</b>	<b>Condominium, Taxation of Commercial Common Element</b>
<b>AGO 2003-63</b>	<b>Taxation, Prorating Assessments on Common Elements</b>
<b>AGO 2004-31</b>	<b>Proration on Subdivision Common Elements Assessment</b>
<b>AGO 2014-12</b>	<b>Taxation of Common Element in Subdivision</b>

**FLORIDA COURT CASES**

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Consult your tax adviser to analyze your specific tax situation.

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

**FLORIDA MEMOS****Memos**

Memo	Bernie Barton, Attorney, Holland & Knight
Memo	James Sutton, CPA, Esq.; Reservation Company
<b>Memo</b>	<b>Joseph P. Handy, CPA; Valet Parking</b>
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
<b>GT-800031</b>	<b>Sales and Use Tax on Parking Lots, Boat Docks and Aircraft Hangers 01/25</b>
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
<b>TIP 25A01-08</b>	<b>2025 Back-to-School Sales Tax Holiday August 1, 2025, Through August 31, 2025</b>

**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
<b>TIP 25A01</b>	<b>No Freedom Sales Tax Holiday 2025</b>

**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%
<b>TIP 24A01-16R</b>	<b>Rentals, Leases, and Licenses to Use Property: Sales Tax Implications for Barbershops, Beauty Salons, and Nail Salons</b>
<b>TIP 25A01-04</b>	<b>Sales Tax on Commercial Rentals Repealed Effective October 1, 2025</b>
<b>TIP 25A01-11</b>	<b>Florida Sales and Use Tax on Parking, Docking, Tie-Down, and Storage</b>

**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
<b>TIP 25A01-05</b>	<b>New Sales Tax Exemptions Beginning August 1, 2025</b>
<b>TIP 25A01-09</b>	<b>2025 Hunting, Fishing, Camping Sales Tax Holiday September 8, 2025 Through December 31, 2025</b>
<b>TIP 25A01-18</b>	<b>Cash Transactions – End of Penny Production</b>

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