

A MEGA LIST

(without yes or no answers)
Of Florida Sales And Use Tax Issues
As They Apply To The Club Industry

This list below is not all-inclusive and is to be used as general guidance only. This list of questions and answers *"is not tax authority."* This list must be used with the associated Club Sales & Use Tax Book - Florida, clarifying the questions and answers. If you have questions regarding a particular issue, it is recommended that you contact your paid professionals or the Florida Department of Revenue.

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

ADMINISTRATIVE ISSUES

Administrative; Alcoholic Beverages; Bars And Lounges
 Administrative; Audits; Do Agents Look At Certain Items
 Administrative; Audits; Given Advanced Warning
 Administrative; Audits, Timing
 Administrative; Definitions; Capital Contribution
 Administrative; Definitions; Capital Improvements
 Administrative; Definitions; Dues And Fees
 Administrative; Definitions; Equity
 Administrative; Definitions; Recreational Facility
 Administrative; Discretionary Sales Surtax Information
 Administrative; Local Option Transient Rental Tax Rates; (Tourist Development Tax Rates)
 Administrative; Rates and Surtax; Sales Tax Bracket; 6%
 Administrative; Rates and Surtax; Sales Tax Bracket; 7%
 Administrative; Rounding Replaces Bracket System In Calculation Of Sales And Use Taxes
 Administrative; Registering And Filing Returns
 Administrative; Restaurants And Catering

QUESTIONS AND ANSWERS

Yes/No Issue

Associations

Associations; Men's & Women's Golf Dues; Contrary Position
 Associations; Men's & Women's Tennis Dues; Contrary Position
 Associations; Men's Golf Dues
 Associations; Men's Golf Dues; Deposits
 Associations; Sponsoring Organization
 Associations; Women's Golf Dues
 Associations; Women's Golf Dues; Deposits

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; 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
 Clubhouse; Cleaning Services; Fire Restoration
 Clubhouse; Cleaning Services; Flood Restoration

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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
 County Surtax; \$5,000 Limit; Food & Beverage Sales
 County Surtax; \$5,000 Limit; In Single Purchase Order

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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; 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

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

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

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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
 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

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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

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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
 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

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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 Priviledges
Freedom Holiday; Applicable To Dues Generally
Freedom Holiday; Applicable To Exemption Period
Freedom Holiday; Applicable To Guest Fee
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

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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

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

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

General; Bartering; Form 1099 Issued
 General; Car Wash
 General; Car Wash; Gratuity Not Fully Distributed
 General; Car Wax
 General; Car Wax With Wash
 General; Car Wax With Wash; Gratuity Not Fully Distributed
 General; Championship Board; Installed
 General; Concierge Services
 General; Cookbooks; Proceeds Going To Charity
 General; Copy
 General; Credit Card Convenience Fee; Part Of Personal Service Price
 General; Credit Card Convenience Fee; Part Of Product Purchase Price
 General; Credit Card Processing Fee; Part Of Personal Service Price
 General; Credit Card Processing Fee; Part Of Product Purchase Price
 General; Credit Card Processing Fee; Separately Itemized (Superseded)
 General; Credit Card Processing Fee; Separately Itemized; Non-Taxable Sale
 General; Credit Card Processing Fee; Separately Itemized; Taxable Sale
 General; Credit Card Purchases; No Sales Tax Charged
 General; Delinquent Finance Charge
 General; Discretionary Surtax; Differing County Rates
 General; Discretionary Surtax; Invoice Date Controls
 General; Disinfectant Wipes
 General; Electricity Exemption; Club Responsible For Determination
 General; Employee Gifts; Turkeys
 General; Employee Handbooks
 General; Energy Surcharge
 General; Estimated Sales Tax Required
 General; Face Masks
 General; Finance Charge
 General; Fire Alarm Systems; Labor Only
 General; Fire Extinguishers; Labor Only
 General; Fire Sprinkler Systems; Labor Only
 General; Fire Suppression System; Real Property
 General; Fire Suppression System Parts
 General; Fireworks Display; Inclusive Of Labor
 General; Foreign Diplomat
 General; Fuel Surcharge
 General; Fuel Surcharge; Mix Of Taxable & Nontaxed
 General; Fuel Surcharge; Part Of Delivery Charge
 General; Groupon; Admission Price
 General; Groupon; Amount Received
 General; Groupon; Groupon Price
 General; Guest Pass; Credit Applied
 General; Guest Pass; Free
 General; Hand Sanitizers
General; 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

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

General; Lack Of Receipts; Credit Card Charges
 General; Leased Equipment; Personal Property Tax Passthrough
 General; Membership Cards; Free
 General; Membership Cards; Sold
 General; Memo Billing Date Of Member Dues
 General; Occasional Or Isolated Sales; 30 Day Rule
 General; Occasional Or Isolated Sales; Applies To Only One Side Of The Transaction?
 General; Occasional Or Isolated Sales; Used Furniture & Equipment
 General; Online Educational Courses
 General; Paper Products; Paper Towels
 General; Paper Products; Toilet Paper
 General; Paper Products; Toilet Paper; Offered As Part Of Meals-To-Go
 General; Photocopy
 General; Photography; With Tangible Personal Property
 General; Photography; Without Tangible Personal Property
 General; 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
 General; Sales Tax Rate Table Must Be Used
 General; Secretarial & Administrative Services
 General; Shipping Charges; Not Separately Stated
 General; Shipping Charges; Separately Stated
 General; Signs; Installed
 General; Signs; Installed By Manufacturer
 General; Signs; Not Installed
 General; Software License With Consulting Services
 General; Trash Disposal

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

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; Hole-In-One; Plaque Purchased
 Golf; Hole-In-One Prize
 Golf; Junior Golf League

Golf Cart

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

Golf Course

Golf Course; Architect Fee; With Model
 Golf Course; Architect Fee; Without Model
 Golf Course; Beehives; Honey Sales
 Golf Course; Benches
 Golf Course; Bunker Liners
 Golf Course; Cart Path; Construction
 Golf Course; Cart Path; Resurfacing
 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

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

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.

Grocery Store; Bakery Products Consumed On Premises
 Grocery Store; Beehives; Honey Sales
 Grocery Store; Candy
 Grocery Store; Deli Salads; Prepared Off Premises; Sold In Original Sealed Container
 Grocery Store; Deli Salads; Prepared On Premises; Not Sold In Original Sealed Container
 Grocery Store; General Exemption
 Grocery Store; Hot Prepared Food
 Grocery Store; Ice Cream, Frozen Yogurt, Etc. In Cones
 Grocery Store; Nonexhaustive Taxable List
 Grocery Store; Nonexhaustive Tax-Exempt List
 Grocery Store; 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; 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

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

Kitchen Equipment; Steam Kettle
Kitchen Equipment; Toaster
Kitchen Equipment; Trays

Kitchen Supplies

Kitchen Supplies; Aluminum Foil For Baking & Serving Bake Potatoes
Kitchen Supplies; Bag Ties
Kitchen Supplies; Bags For Bread
Kitchen Supplies; Bags For Freezer
Kitchen Supplies; Bags For Produce
Kitchen Supplies; Boxes
Kitchen Supplies; Burger Baskets
Kitchen Supplies; Butter Chips
Kitchen Supplies; Cardboard 6 & 12-Pack Lift Cartons
Kitchen Supplies; Chicken Baskets
Kitchen Supplies; Chop Holders
Kitchen Supplies; Containers
Kitchen Supplies; Disposable Utensils
Kitchen Supplies; Doilies
Kitchen Supplies; Egg Cartons
Kitchen Supplies; Egg Crates
Kitchen Supplies; Film Wrap
Kitchen Supplies; Frankfurter Holders
Kitchen Supplies; Guest Checks
Kitchen Supplies; Hamburger Holders
Kitchen Supplies; Ice For Packaging Containers
Kitchen Supplies; Leftover Bags
Kitchen Supplies; Menus
Kitchen Supplies; Oil To Line Packaging Containers
Kitchen Supplies; Packaging Containers; Paper
Kitchen Supplies; Packaging Containers; Plastic
Kitchen Supplies; Packaging Containers; Plastic Coated
Kitchen Supplies; Packaging Containers; Styrofoam
Kitchen Supplies; Paper Covers For Fruit Juice Glasses
Kitchen Supplies; Paper Cup Lids
Kitchen Supplies; Paper Cups
Kitchen Supplies; Paper Mats
Kitchen Supplies; Paper Napkins
Kitchen Supplies; Paper Plates
Kitchen Supplies; Paper Tops For Creamers
Kitchen Supplies; Placemats
Kitchen Supplies; Plastic Coated Plates
Kitchen Supplies; Plastic Spoons & Forks
Kitchen Supplies; Product Free To Customer; Cups
Kitchen Supplies; Product Free To Customer; Plastic Stirrers
Kitchen Supplies; Product Free To Customer; Straws
Kitchen Supplies; Salt For Packaging Containers
Kitchen Supplies; Single-Use Baking Dishes
Kitchen Supplies; Skewers
Kitchen Supplies; Soufflé Cups
Kitchen Supplies; Steak Markers Not Removed
Kitchen Supplies; Steak Markers Removed
Kitchen Supplies; Stirrers

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

Kitchen Supplies; Straws
Kitchen Supplies; Toilet Tissue
Kitchen Supplies; Toothpick Frills
Kitchen Supplies; Toothpicks
Kitchen Supplies; Towels
Kitchen Supplies; Wooden Spoons & Forks

Lessons

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

Locker Room

Locker Room; Blood Pressure Monitors, Kits, & Parts
Locker Room; Body Lotion
Locker Room; Chemical Compounds & Test Kits
Locker Room; Cloth Towels
Locker Room; Cold Creams
Locker Room; Colognes
Locker Room; Cosmetics And Toilet Articles
Locker Room; Dental Floss
Locker Room; Dental Picks
Locker Room; Deodorant
Locker Room; Free Shoe Bag Replaced
Locker Room; Guest Fee
Locker Room; Hair Spray
Locker Room; Laundry Service
Locker Room; Locker Name Plates; Purchase
Locker Room; Lockers; Purchase
Locker Room; Lockers; Rental To Members
Locker Room; Lockers; Rental To Members; Reduced Rate
Locker Room; Luggage Storage
Locker Room; Makeup
Locker Room; Medical Supplies; List
Locker Room; Mouthwash
Locker Room; Perfumes
Locker Room; Shampoo
Locker Room; Shaving Products
Locker Room; Shoe Shine; Tips Only

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

Locker Room; Shoe Shine; With Shoe Repair
 Locker Room; Shoe Shine; Without Shoe Repair
 Locker Room; Soap
 Locker Room; Suntan Lotions
 Locker Room; Thermometers
 Locker Room; Toiletries
 Locker Room; Toothbrushes
 Locker Room; Toothpaste

Membership Fee

Membership Fee; Annual Dues; Memo Regarding
 Membership Fee; Annual Fee Collected Monthly
 Membership Fee; Application; Nonrefundable
 Membership Fee; Bad Debt
 Membership Fee; Bartering; Form 1099 Issued
 Membership Fee; Bond; Reduced Dues
 Membership Fee; Capital Contributions
 Membership Fee; Capital Contributions; Borrowed From For Operating Expenses
 Membership Fee; Capital Contributions; Divertible To Operating Expenses
 Membership Fee; Capital Contributions; Installment
 Membership Fee; Capital Contributions; Servicing Old Capital Debt
 Membership Fee; Capital Installment Payment Finance Charge
 Membership Fee; Commission Proceeds On Resale
 Membership Fee; COVID Testing Assessment
 Membership Fee; Delinquent Finance Charge
 Membership Fee; Equitable Interest; Defined
 Membership Fee; Equitable Interest; Determined
 Membership Fee; Equity Membership; Resale By Club
 Membership Fee; Equity Membership; Resale By Developer
 Membership Fee; Equity Membership; Sale By Club
 Membership Fee; Equity Membership; Sale By Developer
 Membership Fee; Fees To Use Club
 Membership Fee; Finance Charge
 Membership Fee; Forfeited Deposit; Not Used For Capital Purposes
 Membership Fee; Forfeited Deposit; Used For Capital Purposes
 Membership Fee; Inactive Fee
 Membership Fee; Inactive Fee; Equity Bond
 Membership Fee; Initiation Obtaining Equitable Ownership
 Membership Fee; Installment Payment Finance Charge Not Separately Stated
 Membership Fee; Installment Payment Finance Charge Separately Stated
 Membership Fee; Late Fee
 Membership Fee; Late Payment Finance Charges Separately Stated
 Membership Fee; Mandatory Assessment To Pay Debt
 Membership Fee; Mandatory Membership; Multiple Categories Of Club Membership
 Membership Fee; Monthly Dues Taxable When Billed
 Membership Fee; Non-Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Past President; Free Dues
 Membership Fee; Recreational Facility; Defined
 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

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

Membership Fee; Termination; Allows Access
 Membership Fee; Termination; Denies Access
 Membership Fee; Title Transfer Fee
 Membership Fee; Trust Review Fee

Membership Fee; Capital Assessments

Membership Fee; Capital Assessments
 Membership Fee; Capital Assessments; Borrowing For Operating Account
 Membership Fee; Capital Assessments; Borrowing For Operating Expenses
 Membership Fee; Capital Assessments; Borrowing To Avoid Accessing Bank Line Of
 Credit
 Membership Fee; Capital Assessments; Borrowing To Avoid Operating Assessment
 Membership Fee; Capital Assessments; Clubhouse Renovations
 Membership Fee; Capital Assessments; Dunedin Country Club
 Membership Fee; Capital Assessments; Eight Criteria
 Membership Fee; Capital Assessments; Furniture, Fixtures and Equipment
 Membership Fee; Capital Assessments; Golf Carts
 Membership Fee; Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Indefinite Sum
 Membership Fee; Capital Assessments; Irrigation System
 Membership Fee; Capital Assessments; Kitchen Equipment And Utensils
 Membership Fee; Capital Assessments; Leased Vs. Purchased Assets
 Membership Fee; Capital Assessments; Legal Fees
 Membership Fee; Capital Assessments; Limit On When Funds Used
 Membership Fee; Capital Assessments; Maintenance Equipment
 Membership Fee; Capital Assessments; Nonequity Owner
 Membership Fee; Capital Assessments; Pass-A-Grille Yacht Club
 Membership Fee; Capital Assessments; Planting Additional Trees
 Membership Fee; Capital Assessments; POA's Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Rebuilding And Replacing Bunkers
 Membership Fee; Capital Assessments; Rebuilding And Replacing Greens
 Membership Fee; Capital Assessments; Resurfacing Or Construction Of Swimming
 Pools
 Membership Fee; Capital Assessments; Resurfacing Tennis Courts
 Membership Fee; Capital Assessments; Separate Accounting From Operating Revenue
 Needed?
 Membership Fee; Capital Assessments; Separate Bank Account Needed?

Membership Fee; Dues

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

Membership Fee; Equity Joining Fee

Membership Fee; Equity Joining Fee; Commission Not Used For Capital
 Expenditures; Prior TAA Challenged

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

Membership Fee; Equity Joining Fee; Not Used For Capital Expenditures; Prior TAA Challenged
 Membership Fee; Equity Joining Fee; Used For Capital Expenditures

Membership Fee; Initiation Fee

Membership Fee; Initiation Fee; Equitable Interest; Overpaid By Mistake; Refund
 Membership Fee; Initiation Fee; Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; No Equitable Interest
 Membership Fee; Initiation Fee; No Equitable Interest; Use Of Funds For Operating Expenses
 Membership Fee; Initiation Fee; No Equitable Interest; Even If Set Aside For Capital Expenses
 Membership Fee; Initiation Fee; No Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; Subsequent Reduction
 Membership Fee; Initiation Fee; Use Of Recreational Facility; Explained

Out Of State Purchases

Out Of State Purchases; Computer Equipment
 Out Of State Purchases; Computer Software
 Out Of State Purchases; Credit Card; No Sales Tax Charged
 Out Of State Purchases; Equipment
 Out Of State Purchases; Furniture
 Out Of State Purchases; Magazines
 Out Of State Purchases; Newspapers
Out Of State Purchases; 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; Swim Team Instruction Fee
 Pool; Swim Team Participation Fee
 Pool; Swim Team Uniforms
 Pool; Toys

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

Pro Shop Merchandise; Alterations Of Clothing
 Pro Shop Merchandise; Baby; Defined
 Pro Shop Merchandise; Baby Apparel
 Pro Shop Merchandise; Baby Clothing
 Pro Shop Merchandise; Baby Shoes
Pro Shop Merchandise; Back-To-School Sales Tax Holiday
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; \$\$ Amount Changes Annually
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Layaways
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Letter Of Not Participating Required
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Logoed Shirts For Staff
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Not In Stock; Rain Check
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Exempt List
 Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Taxable List
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Watch For New Dates
 Pro Shop Merchandise; Ball Markers Not Purchased For Resale
 Pro Shop Merchandise; Ball Markers Purchased For Resale
 Pro Shop Merchandise; Ball Repair Tools Not Purchased For Resale
 Pro Shop Merchandise; Ball Repair Tools Purchased For Resale
 Pro Shop Merchandise; Charging For Gift Wrap; Bows
 Pro Shop Merchandise; Charging For Gift Wrap; Paper
 Pro Shop Merchandise; Charging For Gift Wrap; Ribbon
 Pro Shop Merchandise; Charging For Gift Wrap; Tape
 Pro Shop Merchandise; Consigned
 Pro Shop Merchandise; Credit Book
 Pro Shop Merchandise; Credit Card Processing Fee; Separately Itemized; Taxable Sale
 Pro Shop Merchandise; Donations Of Merchandise; Pre 7-1-19
 Pro Shop Merchandise; Donations Of Merchandise; Change In Law July 1, 2019
 Pro Shop Merchandise; Drop Shipped In State
 Pro Shop Merchandise; Drop Shipped Out Of State
 Pro Shop Merchandise; Free Gift Wrap; Bows
 Pro Shop Merchandise; Free Gift Wrap; Paper
 Pro Shop Merchandise; Free Gift Wrap; Ribbon
 Pro Shop Merchandise; Free Gift Wrap; Tape
 Pro Shop Merchandise; Free Shopping Bags
 Pro Shop Merchandise; Gift Certificate; Redemption Of
 Pro Shop Merchandise; Gift Certificate; Sale Of
 Pro Shop Merchandise; Gift Certificate; Sold To An Exempt Organization
 Pro Shop Merchandise; Gift Wrapping Charge
 Pro Shop Merchandise; Golf Bag Tags; Not Resold
 Pro Shop Merchandise; Labor To Re-grip Club
 Pro Shop Merchandise; Labor To String Racquet
 Pro Shop Merchandise; Mill River Plan
 Pro Shop Merchandise; Owned By Pro; Not Club's Responsibility
 Pro Shop Merchandise; Price Tags; Accompanying Article
 Pro Shop Merchandise; Price Tags; Retained By Club
 Pro Shop Merchandise; Purchase Of Complimentary Use Golf Clubs
 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

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; Rental Of Golf Clubs
 Pro Shop Merchandise; Rental Of Golf Clubs; At No Charge
 Pro Shop Merchandise; Sale Of Clothing
 Pro Shop Merchandise; Sale Of Clothing Accessories
 Pro Shop Merchandise; Score Cards
 Pro Shop Merchandise; Scoring Pencils
 Pro Shop Merchandise; Shipped In State, Purchased From Of State
 Pro Shop Merchandise; Shipped Out Of State
 Pro Shop Merchandise; Shipped Out Of State; Purchased From Out Of State
 Pro Shop Merchandise; Shipped Out Of State; Purchased In Florida
 Pro Shop Merchandise; Shipping Charges; Not Separately Stated
 Pro Shop Merchandise; Shipping Charges; Separately Stated
 Pro Shop Merchandise; Shipping Labels
 Pro Shop Merchandise; Staff Golf Shirts Not Purchased For Resale
 Pro Shop Merchandise; Tobacco Products
 Pro Shop Merchandise; Tees Not Purchased For Resale
 Pro Shop Merchandise; Tees Purchased For Resale
 Pro Shop Merchandise; Toddler; Defined
 Pro Shop Merchandise; Toddler Apparel
 Pro Shop Merchandise; Toddler Clothing
 Pro Shop Merchandise; Toddler Shoes
 Pro Shop Merchandise; Uniforms
 Pro Shop Merchandise; Uniforms; Purchased Out Of State

Property Owner's Association

Property Owner's Association; Capital Assessments; Golfers Only
 Property Owner's Association; Club Acting Like POA
 Property Owner's Association; Club Dues After Merger
 Property Owner's Association; Club Paying Fee
 Property Owner's Association; Dues
 Property Owner's Association; Dues; Paid By Club
 Property Owner's Association; Electricity Exemption; Responsible For Determination
 Property Owner's Association; Fee
 Property Owner's Association; Fuel Charges; Common Area
 Property Owner's Association; Lump Sum Mandatory Assessments
 Property Owner's Association; Mandatory Assessment
 Property Owner's Association; Mandatory Assessment As Condition Of Home
 Ownership
 Property Owner's Association; Mandatory Assessment Payments; After Merger Of Club
 Property Owner's Association; Mandatory Assessment Payments; All Member Usage
 Property Owner's Association; Mandatory Dues
 Property Owner's Association; Mandatory Fees
 Property Owner's Association; Mandatory Food & Beverage Minimum Charges
 Property Owner's Association; Membership Fee
 Property Owner's Association; Mowing For Other Associations
 Property Owner's Association; Mowing For Selected Members
 Property Owner's Association; Non-Golfer Dues
 Property Owner's Association; Non-Property Owner Fees; For Use Of Club Amenities
 Property Owner's Association; Package Of Services Not Expressly For Security
 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

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

Property Owner's Association; Post Merger; Membership Assessment; At Lowest Level
 Property Owner's Association; Post Merger; Membership Fee; Above Lowest Level
 Property Owner's Association; Post Merger; Membership Fee; At Lowest Level
 Property Owner's Association; Post Merger; Recurring Or Nonrecurring Capital Assessments
 Property Owner's Association; Post Merger; Recurring Or Nonrecurring Capital Contributions
 Property Owner's Association; Propane Gas; Used For Swimming Pool
 Property Owner's Association; Real Property Not Dedicated To Association
 Property Owner's Association; Rent Paid To Club
 Property Owner's Association; Renter Fees; Admin. Transfer Fee For Services
 Property Owner's Association; Renter Fees; For Use Of Athletic Facilities
 Property Owner's Association; Social Membership Dues
 Property Owner's Association; Supplying Security To Club
 Property Owner's Association; Tangible Personal Property Purchases
 Property Owner's Association; Utility Charges; Cabana Area
 Property Owner's Association; Utility Charges; Clubhouse Area
 Property Owner's Association; Utility Charges; Common Area
 Property Owner's Association; Utility Charges; Entryway

Rental

Rental; Aircraft Tie-Down
 Rental; Bag Storage Fee
 Rental; Beach Equipment
 Rental; Beach Equipment; No Show Fee
 Rental; Billboard Advertising Services
 Rental; Boat Dockage Fee
 Rental; Bus; Purchased To Be Rented
 Rental; Bus; Rented To Members
 Rental; Cabanas; Fixed (Real Property)
 Rental; Cabanas; Portable Canvas
 Rental; Capital Improvements In Lieu Of Rent; Seminole Clubs, Inc. D/B/A Mayfair Country Club
 Rental; Chairs
 Rental; Clubhouse Licensing Agreement
 Rental; Conference Room
 Rental; Covid-19 Surcharge
 Rental; Driving Range Fee
 Rental; Facility Fee
 Rental; Golf Cart Storage Fee
 Rental; Golf Carts
 Rental; Golf Clubs
 Rental; Golf Clubs; At No Charge
Rental; Holiday Decorations; Interior And Exterior
 Rental; Labor Charge Vs. Facility Fee
 Rental; Location Fee
 Rental; Locker Fee
 Rental; Parking Spaces
 Rental; Pro Shop Space To Golf Pro
 Rental; Property Tax Charge
 Rental; Real Property; Tax Due When Collected
 Rental; Real Property; Reduced Rate; Transient Residential 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.

Rental; Renting Out Food Hall
 Rental; Residential; Used Exclusively As Long-Term Dwelling Unit
 Rental; Rooms Including Toiletries
 Rental; Shooting A Commercial
 Rental; Site Fee; Hosting Professional Golf Tournament
 Rental; Space To Independent Contractor
 Rental; Tennis Ball Machine
 Rental; Tennis Court Fee
 Rental; Trail Fees
 Rental; Trees
 Rental; Trimmers Own Decorations
 Rental; Umbrellas

Rental; Real Property; Reduced Rate

Rental; Real Property; Reduced Rate; 6%; 5.8%; 5.7%; 5.5%; 4.5%; 2.0% As Of June 1, 2024

Rental; Real Property; Reduced Rate; Access Fees
 Rental; Real Property; Reduced Rate; Billboard Advertising Services
 Rental; Real Property; Reduced Rate; Billboard Without Advertising Services
 Rental; Real Property; Reduced Rate; Boat Storage Space
 Rental; Real Property; Reduced Rate; Cabanas; Fixed
 Rental; Real Property; Reduced Rate; Club And Golf Bag Storage
 Rental; Real Property; Reduced Rate; Club Leased Clothing Lockers
 Rental; Real Property; Reduced Rate; Club Leased Lockers
 Rental; Real Property; Reduced Rate; Commercial Office Space
 Rental; Real Property; Reduced Rate; Dockage Rental
 Rental; Real Property; Reduced Rate; Exercise Facility Guest Fees
 Rental; Real Property; Reduced Rate; Golf Trail Fee
 Rental; Real Property; Reduced Rate; Guest Fees
 Rental; Real Property; Reduced Rate; Locker Rental
 Rental; Real Property; Reduced Rate; Plus County Surtax
 Rental; Real Property; Reduced Rate; POA Office Space
 Rental; Real Property; Reduced Rate; Retail Space
 Rental; Real Property; Reduced Rate; Room Rental
 Rental; Real Property; Reduced Rate; Self-Storage Units
 Rental; Real Property; Reduced Rate; Site Fee

Rental; Real Property; Reduced Rate; Salon & Spa

Rental; Real Property; Reduced Rate; Storage Space For Boats
 Rental; Real Property; Reduced Rate; Transient Residential Accommodations
 Rental; Real Property; Reduced Rate; Warehouse Space
 Rental; Real Property; Reduced Rate; Wine Locker Rental
 Rental; Real Property; Reduced Rate; Wine Room Rental

Rental Suites

Rental Suites; Accommodation For No Consideration
 Rental Suites; Attrition Fees
 Rental Suites; Bedding
 Rental Suites; Cancellation Fees
 Rental Suites; Consumables
 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

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; Employee Housing; Short Term
 Rental Suites; Fees; Condominium Application
 Rental Suites; Fees; Golf Transfer
 Rental Suites; Fees; Reservation
 Rental Suites; Fixtures
 Rental Suites; Furnishings
 Rental Suites; Maid & Cleaning Services
 Rental Suites; No-Show; One Nights Room Charge
 Rental Suites; Resort Fee
 Rental Suites; Resort Fee; Cleaning Service
 Rental Suites; Resort Fee; Cleaning Service; Optional
 Rental Suites; Resort Fee; Newspaper
 Rental Suites; Transient Residential Accommodations; Reduced Rate
 Rental Suites; Room Service Charge
 Rental Suites; Toiletries
 Rental Suites; Tourist Development Tax (Bed Tax)
 Rental Suites; Tourist Development Tax; Club Charge; Club Not Owner
 Rental Suites; Tourist Development Tax Rates
 Rental Suites; Transient Accommodations

Repairs; With Parts

Repairs; With Parts; Real Property; Attached Structures
 Repairs; With Parts; Real Property; Attached Structures; Air Conditioning Units
 Repairs; With Parts; Real Property; Attached Structures; Satellite Dishes
 Repairs; With Parts; Real Property; Built-In Dishwashers
 Repairs; With Parts; Real Property; Built-In Microwaves
 Repairs; With Parts; Real Property; Built-In Ovens
 Repairs; With Parts; Real Property; Built-In Refrigerators
 Repairs; With Parts; Real Property; Built-In Stoves
 Repairs; With Parts; Real Property; Central Air Conditioning Units
 Repairs; With Parts; Real Property; Central Vacuum Systems
 Repairs; With Parts; Real Property; Garage Door Openers
 Repairs; With Parts; Real Property; Garbage Disposals
 Repairs; With Parts; Real Property; Heat Pumps
 Repairs; With Parts; Real Property; Large Structures
 Repairs; With Parts; Real Property; Storm Doors
 Repairs; With Parts; Real Property; Stovetop Drop-In Ranges
 Repairs; With Parts; Real Property; Water Heaters
 Repairs; With Parts; Real Property; Water Softeners
 Repairs; With Parts; Tangible Personal Property
 Repairs; With Parts; Tangible Personal Property; Drop Of Oil
 Repairs; With Parts; Tangible Personal Property; Drop Of Oil; \$5,000 County Surtax
 Limit
 Repairs; With Parts; Tangible Personal Property; Manner Of Billing No Effect
 Repairs; With Parts; Tangible Personal Property; Minute Amount Of Wire And Solder
 Repairs; With Parts; Tangible Personal Property; Plus All Other Fees

Salon & Spa

Salon & Spa; Admission; Wet Area Fee

Salon & Spa; Body Treatment Services
 Salon & Spa; Massage Services; With Lotions
 Salon & Spa; Retail Merchandise; Cosmetics
 Salon & Spa; Retail Merchandise; Gifts

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.

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; Rentals, Leases, And Licenses To Use Real Property
 Salon & Spa; Retail Merchandise; Sold At Less Than Cost
 Salon & Spa; Use Of Space In Real Property; Barbers
 Salon & Spa; Use Of Space In Real Property; Beauticians
 Salon & Spa; Use Of Space In Real Property; Manicurists
 Salon & Spa; Use Of Space In Real Property; Massage Therapists
 Salon & Spa; Use Of Space In Real Property; Pedicurists
**Salon & Spa; Use Of Space In Real Property; Reduced Rate; 6.9%; 5.8%; 5.7%;
 5.5%; 4.5%; 2.0% As Of June 1, 2024**

Shooting Range

Shooting Range; Application Fee; Not Part Of Equitable Interest
 Shooting Range; Application Fee; Part Of Equitable Interest
 Shooting Range; Capital Assessment; Equitable Interest
 Shooting Range; Capital Assessment; Non-Equitable Interest
 Shooting Range; Clays Not Resold
 Shooting Range; Dues
 Shooting Range; Gun Clubs; Admission Charges
 Shooting Range; Gun Clubs; Membership Fees
 Shooting Range; Impact Fees; Used For Capital
 Shooting Range; Initiation Fees; Equitable Interest
 Shooting Range; Initiation Fees; Non-Equitable Interest
 Shooting Range; Insurance Fees
 Shooting Range; Late Fees
 Shooting Range; Match Fee; Includes Clays
 Shooting Range; Match Fee; Similar To Game Of Chance
 Shooting Range; Participation Fees
 Shooting Range; Tournament Fees

Technology

Technology; Canned Software Support; Additional Benefits
 Technology; Canned Software Support; No Additional Benefits
 Technology; Canned Software Training; Not Required
 Technology; Canned Software Training; Required
 Technology; Computer
 Technology; Computer Customized Software
 Technology; Computer Pre-packaged Software
 Technology; Computer Pre-packaged Software Modified
 Technology; Equipment; Trackman
 Technology; Jonas Annual Hosting Fee
 Technology; Jonas Annual Support And Enhancements
 Technology; Maintenance Contracts
 Technology; Software; Licenses
 Technology; Software; Licenses; With Manuals And Guides
 Technology; Software; Maintenance Via Internet
 Technology; Software; Purchased Via Internet
 Technology; Software; Trackman
 Technology; Software; Website Customized

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

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
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

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

Tournaments; One Fee Includes Cart Plus Entry Fee
 Tournaments; One Fee Paid
 Tournaments; One Fee To Participate
 Tournaments; Part Of Entry Fee Going To Charity
 Tournaments; Participant; Guest Of Member
 Tournaments; Participant; Social Member
 Tournaments; Salt Water Fishing
 Tournaments; Separate Charge Going To Charity
 Tournaments; Similar To Game Of Chance; Cash
 Tournaments; Similar To Game Of Chance; Credit Book
 Tournaments; Sponsor Of Pro-Am; Purchaser Of Goods & Services
 Tournaments; Sponsorship; Advertising
 Tournaments; Trophies
 Tournaments; Winner Takes All; Cash
 Tournaments; Winner Takes All; Credit Book

Transient Accommodations

Transient Accommodations; Attrition Fees
 Transient Accommodations; Cancellation Fee
 Transient Accommodations; Tourist Development Tax (Bed Tax)
 Transient Accommodations; Tourist Development Tax Rate

Vending

Vending; Cart; Drinking Water
 Vending; Cart; Food Sales
 Vending; Machine; Calculation Of Tax
 Vending; Machine; Drinking Water
 Vending; Machine; Food Sales
 Vending; Machine; Food Sales; Presumed For Immediate Consumption
 Vending; Machine; Lease
 Vending; Machine; Purchase
 Vending; Machine; Repairs

Yacht Club

Yacht Club; Boat Purchases; Exclusively Rentals
 Yacht Club; Bailment Fee
 Yacht Club; Cruise Club
 Yacht Club; Daily Cruises; Disembark; Only At Origination Point
 Yacht Club; Daily Cruises; Disembark; Other Than Origination Point
 Yacht Club; Daily Cruises; Meals Sold
 Yacht Club; Daily Cruises; Tangible Personal Property Sold
 Yacht Club; Dock Replacement; Real Property
 Yacht Club; Dues; Non-Use Of Recreational Facilities
 Yacht Club; Dues; Reciprocal With Another Club Having Recreational Facilities
 Yacht Club; Dues; Use Of Recreational Facilities
 Yacht Club; Electricity; Exempt As Residential
 Yacht Club; Free Food At Regatta
 Yacht Club; FCYC; Dues Paid To Club
 Yacht Club; FCYC; Dues Paid To Council
 Yacht Club; FCYC; First Night Dockage Free
 Yacht Club; FCYC; Reciprocal With Dining Club
 Yacht Club; FCYC; Second Night Dockage Charged
 Yacht Club; Fuel; Added Service Charge
 Yacht Club; Initiation Fee; No Equitable Interest

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; Initiation Fees Obtain Equity Ownership
 Yacht Club; Launch And Haul Service
 Yacht Club; Marina Security System
 Yacht Club; Purchase Of Boats
 Yacht Club; Regatta Fee
 Yacht Club; Rental Of Docking Space
 Yacht Club; Renting Boat Per Person
 Yacht Club; Renting Entire Boat With Captain & Crew
 Yacht Club; Sale Of Diesel Fuel

FLORIDA STATUTES

FLORIDA ADMINISTRATIVE CODE – RULES

12A-1's

12A-15

FLORIDA LETTER OF TECHNICAL ADVICE

LTAs

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General Tax Guides

FLORIDA TAX INFORMATION PUB'S

TIP Back-To- School Holiday

TIP Freedom (Admissions) Holiday

TIP Real Property Rental State Tax Rate

TIP Miscellaneous