

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 CD giving clarification to the questions and answers. If you have questions regarding a particular issue, it is recommended that you contact your paid professionals or the Florida Department of Revenue.

ADMINISTRATIVE ISSUES

Administrative; Alcoholic Beverages
 Administrative; Audits; Do Agents Look At Certain Items
 Administrative; Audits; Given Advanced Warning
 Administrative; Audits, Timing
 Administrative; Bookshelf Material & Important Links
 Administrative; Definitions; Capital Contribution
 Administrative; Definitions; Capital Improvements
 Administrative; Definitions; Dues And Fees
 Administrative; Definitions; Recreational Facility
Administrative; Discretionary Sales Surtax Information
 Administrative; Rates and Surtax; Sales Tax Bracket; 6%
 Administrative; Rates and Surtax; Sales Tax Bracket; 7%
 Administrative; Registering And Filing Returns
 Administrative; Restaurants And Catering

QUESTIONS AND ANSWERS

<u>Yes/No</u>	<u>Issue</u>
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Associations

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

Banquets

	Banquets; Balloons
	Banquets; Bartender
	Banquets; Carver
	Banquets; Chair Cover
	Banquets; Chef's Attendant
	Banquets; Corkage Fee
	Banquets; Decorations
	Banquets; Entertainers
	Banquets; Flowers
	Banquets; Ice Carvings
	Banquets; Linen Rental

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Banquets; Music Programming
 Banquets; Piano
 Banquets; Room Attendant
 Banquets; Room Charge
 Banquets; Room Setup Fee
 Banquets; Screens
 Banquets; Server Attendant
 Banquets; Valet

Camps

Camps; Admissions; Custodial
 Camps; Athletic Or Recreational
 Camps; Day Camp; Instructional Only
 Camps; Day Care; Baby Food
 Camps; Day Care; Baby Formulas, Liquid Or Powder
 Camps; Day Care; Baby Teething Lotion
 Camps; Day Care; Baby Teething Powder
 Camps; Day Care; Infant Supplies
 Camps; Day Care; Pedialyte
 Camps; Golf; Instructional Only
 Camps; Swimming; Instructional Only
 Camps; Tennis; Instructional Only

Card Room

Card Room; Bridge & Other Cards; Club As Ultimate Consumer
 Card Room; Dominos; Club As Ultimate Consumer
 Card Room; Free Coffee
 Card Room; Pencils; Club As Ultimate Consumer
 Card Room; Scoring Pads; Club As Ultimate Consumer

City Clubs

City Clubs; Dues; Reciprocal With Another Club Having Athletic Facilities
 City Clubs; Dues; With Recreational Facilities
 City Clubs; Dues; Without Recreational Facilities

Clubhouse

Clubhouse; Carpet
 Clubhouse; Carpet; Wall-To-Wall Purchase And Installation
Clubhouse; Cleaning Services; Acoustical Tile
Clubhouse; Cleaning Services; Air Conditioning And Heating System
Clubhouse; Cleaning Services; Carpet
 Clubhouse; Cleaning Services; Carpet Cleaning Supplies
Clubhouse; Cleaning Services; Carpet Deodorizing
Clubhouse; Cleaning Services; Carpet Stain Protection
Clubhouse; Cleaning Services; Ceramic Tile Floor & Grout
Clubhouse; Cleaning Services; Ceramic Tile Floor & Grout Stain Protection
 Clubhouse; Cleaning Services; Chimney Cleaning
 Clubhouse; Cleaning Services; Construction Clean-up
 Clubhouse; Cleaning Services; Deodorizing Restrooms
Clubhouse; Cleaning Services; Disinfecting
 Clubhouse; Cleaning Services; Exhaust Stacks, Fans, Hood
 Clubhouse; Cleaning Services; Exterior Of Building
Clubhouse; Cleaning Services; Floor Waxing

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Clubhouse; Cleaning Services; Furniture & Upholstery On Premises
Clubhouse; Cleaning Services; Furniture Cleaning
 Clubhouse; Cleaning Services; Furniture Cleaning & Stain Protection
Clubhouse; Cleaning Services; Furniture Deodorizing
Clubhouse; Cleaning Services; Housekeeping
Clubhouse; Cleaning Services; Interior
Clubhouse; Cleaning Services; Janitorial
Clubhouse; Cleaning Services; 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; 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
 Clubhouse; Cloth Towels
 Clubhouse; Cost Segregation Study; Still Real 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; Hurricane Shutters; Not Permanently Affixed By Contractor
 Clubhouse; Hurricane Shutters; Permanently Affixed By Contractor
 Clubhouse; Hurricane Shutters; Removable And Permanently Affixed By Contractor
 Clubhouse; Interior Designer; Fee and Product
 Clubhouse; Interior Designer; Fee Only
 Clubhouse; Landscape Maintenance; Exterior
 Clubhouse; Landscape Maintenance; Interior
 Clubhouse; Landscape Maintenance; Mixed Contract
Clubhouse; Laundering Services
 Clubhouse; Music Programming
 Clubhouse; Pictures
 Clubhouse; Toiletries
 Clubhouse; Tree and Shrub Rental

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Clubhouse; Water Restoration Services**Exemption Certificate**

Exemption Certificate; Alternative Proof
 Exemption Certificate; Documentation; Organization Employee
 Exemption Certificate; Documentation; State Of Florida Employee
 Exemption Certificate; On File
 Exemption Certificate; Out Of State; Charity
 Exemption Certificate; Out Of State; Government
 Exemption Certificate; Out Of State; Not (c)(3) Exempt
**Exemption Certificate; Paid By Member; Advanced By Exempt Organization
 Revised**
Exemption Certificate; Paid By Member; Subsequently Reimbursed Revised

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; Nail Services
 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; Soft Drinks & Ade's
 Fitness Center; Supplements; Egg Protein
 Fitness Center; Supplements; Non-Prescription Vitamins and Minerals
 Fitness Center; Supplements; Nutrition Bars
 Fitness Center; Supplements; Special Dietary Foods
 Fitness Center; Use Of Products Otherwise Available For Sale

Food & Beverage

Food & Beverage; Alcoholic Beverages
 Food & Beverage; Bottled Water Not In Natural State
Food & Beverage; Bagels; Consumed Off Premises
Food & Beverage; Bagels; Consumed On Premises
Food & Beverage; Bakery Products; Consumed Off Premises
Food & Beverage; Bakery Products; Consumed On Premises
 Food & Beverage; Clubs; Sold In Or By
 Food & Beverage. Corkage Fee Updated
 Food & Beverage; Coupon For Free Meal
 Food & Beverage; Credit Given Member
 Food & Beverage; Custodial Camps; Charges Not Separately Stated
 Food & Beverage; Custodial Camps; Charges Separately Stated
 Food & Beverage; Dining Room Minimums
 Food & Beverage; Donated To Food Bank
 Food & Beverage; Employee; Selling Inventory Items
 Food & Beverage; Employee Food & Drink; Convenience
 Food & Beverage; Employee Food & Drink; Included In W-2
 Food & Beverage; Employee Food & Drink; Not For Convenience
 Food & Beverage; Employee Food & Drink; Sold To

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Depends**Food & Beverage; Free Bagels Given To Members**

Food & Beverage; Free Bagels Purchased Untaxed
 Food & Beverage; Free Birthday Bottle Of Wine
 Food & Beverage; Free Coffee Purchased Untaxed
 Food & Beverage; Free Lemonade Purchased Untaxed
 Food & Beverage; Free Meals And Beverage
 Food & Beverage; Free Nuts Purchased Untaxed
 Food & Beverage; Free Popcorn; Purchased Untaxed
 Food & Beverage; Free Snacks Purchased Untaxed
 Food & Beverage; Furnished As Convenience To Employer
 Food & Beverage; Furnished By Customer; Fee To Prepare
 Food & Beverage; Gratuities; Monetary Benefit To Club
 Food & Beverage; Gratuities; Not Separately Stated
 Food & Beverage; Gratuity Charge; % Applied To Management Base Salary
 Food & Beverage; Gratuity Charge; Distributed To Management Staff
 Food & Beverage; Gratuity Charge; Not Mandatory; Paid Out In Full
 Food & Beverage; Gratuity Charge; Only % Distributed
 Food & Beverage; Ice
 Food & Beverage; Ice Carving
 Food & Beverage; Mandatory Service Charge; Billed Monthly, Quarterly Or Annually
 Food & Beverage; Mandatory Service Charge; Billed To All Members in Advance
 Food & Beverage; Mandatory Service Charge; Fully Distributed By Year End
 Food & Beverage; Mandatory Service Charge; Not Fully Distributed By Year End
 Food & Beverage; Mandatory Service Charge; Partially Distributed By Year End
 Food & Beverage; Meals Sold To Members
 Food & Beverage; Minimum Charge
 Food & Beverage; Next One Free
 Food & Beverage; Perrier Water
 Food & Beverage; Plastic Stir Sticks
 Food & Beverage; Raw Food Kits
 Food & Beverage; Raw Food Kits; Assembly Charge
 Food & Beverage; Rental Room Service Charge
 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; Service Charge
 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; Voluntary Gratuities
 Food & Beverage; Water; Bottled Water

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Food & Beverage; Water; Carbonation Added
 Food & Beverage; Water; Distilled
 Food & Beverage; Water; Minerals Added
 Food & Beverage; Water; Natural Carbonated
 Food & Beverage; Water; Natural Mineral

Functions

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

Funds

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

General

General; 50/50 Raffle; Tree Fund
 General; Accounts Payable Discounted Price
 General; Acquired Tax Paid; Item Subsequently Resold
 General; Advertising Income

Depends

General; Building Contracts
 General; Building Contracts; Cost Plus
 General; Building Contracts; Fixed Fee
 General; Building Contracts; Guaranteed Price
 General; Building Contracts; Lump Sum
 General; Building Contracts; Retail Sale Installation
 General; Car Wash
 General; Car Wash; Gratuity Not Fully Distributed
 General; Car Wax
 General; Car Wax With Wash
 General; Car Wax With Wash; Gratuity Not Fully Distributed
 General; Concierge Services
 General; Copy
 General; Discretionary Surtax; Differing County Rates

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General; Electricity Exemption; Club Responsible For Determination

General; Employee Gifts; Turkeys
 General; Energy Surcharge
 General; Estimated Sales Tax Required
 General; Foreign Diplomat
 General; Fuel Surcharge

General; Fuel Surcharge; Mix Of Taxable & Nontaxed

General; Fuel Surcharge; Part Of Delivery Charge
 General; Invoice Date Of Member Dues
 General; Memo Billing Date Of Member Dues
 General; Occasional Or Isolated Sales; 30 Day Rule
 General; Occasional Or Isolated Sales; Used Furniture & Equipment
 General; Photostating
 General; Purchases Out Of State
 General; Refund At Collection Rate
 General; Refund Sales Tax From FDR; Use Of Funds
 General; Renovations; Non-Real Property; List
 General; Renovations; Real Property; List
 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; Surtax; \$5,000 Limit
 General; Surtax; \$5,000 Limit; Club Dues
 General; Surtax; \$5,000 Limit; Food & Beverage Sales
 General; Surtax; \$5,000 Limit; Rentals Of Real Property
 General; Surtax; \$5,000 Limit; Rentals Of Tangible Personal Property
 General; Surtax; \$5,000 Limit; Taxable Club Initiation Fee
 General; Trash Disposal

Golf**Golf; Caddie Services**

Golf; Handicap Fee
 Golf; Hole-In-One Fee
 Golf; Hole-In-One Prize

Golf Cart

Golf Cart; Beverage Cart
 Golf Cart; Free Range Picker With Lease Or Purchase
 Golf Cart; GPS System
 Golf Cart; Incidental Usage By Club Employees
 Golf Cart; Member Owned; Grease Jobs
 Golf Cart; Member Owned; Oil Changes
 Golf Cart; Member Owned; Repairs
 Golf Cart; Member Owned; Wash
 Golf Cart; Member Owned; Wax
 Golf Cart; Member Owned; Wax With Wash
 Golf Cart; Painting Of Rental Carts
 Golf Cart; Range Picker

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Golf Cart; Ranger Use
 Golf Cart; Repairs To Rental Carts
 Golf Cart; Spare Parts
 Golf Cart; Trail Fees
 Golf Cart; Used By Bag Staff
 Golf Cart; Used By Club
 Golf Cart; Used By Maintenance
 Golf Cart; Used By Rental Units That Are Comp.

Golf Course

Golf Course; Architect Fee; With Model
 Golf Course; Architect Fee; Without Model
 Golf Course; Benches
 Golf Course; Compost
 Golf Course; Compost Sold By The Producer
 Golf Course; Dyed Diesel Fuel; Non-agricultural
 Golf Course; Equipment Lease Payments
 Golf Course; Fertilizers
 Golf Course; Fill Dirt
 Golf Course; Fish; Purchased From Producer
 Golf Course; Fountain
 Golf Course; Fungicides
 Golf Course; Golf Bag Stands
 Golf Course; Golf Ball Washer
 Golf Course; Golf Ball Washer Towels
 Golf Course; Insecticides Applies By Provider
 Golf Course; Irrigation System; Repairs To Real Property
 Golf Course; Irrigation System; Repairs To Tangible Personal Property
 Golf Course; Landscape Contractor; Lump Sum; Cost Plus; Fixed Fee; Guaranteed Price
 Golf Course; Manure
 Golf Course; Manure Sold By The Producer
 Golf Course; Ornamental Nursery Stock
 Golf Course; Peat Moss
 Golf Course; Pine Straw
 Golf Course; Pine Straw; Purchased From Producer
 Golf Course; Pins, Flags And Cups
 Golf Course; Purchase Of Diesel Fuel
 Golf Course; Purchases Direct From Farmer
 Golf Course; Purchases From A Trucking Contractor
Golf Course; Sale Of Sponsorship Space On Equipment
 Golf Course; Sand For Rooting
 Golf Course; Sand For Rooting; Sold By The Producer
 Golf Course; Sand For Sand Traps
 Golf Course; Sand Rakes
 Golf Course; Shrubs
 Golf Course; Sod
Golf Course; Solar Powered Radio System Non-Solar Components
Golf Course; Solar Powered Radio System Solar Components
 Golf Course; Tee Markers
 Golf Course; Topsoil
 Golf Course; Trash Disposal
 Golf Course; Trees
 Golf Course; Water Hoses

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Golf Course; Yardage Markers

Grocery Store

Grocery Store; Bakery Products Consumed On Premises
Grocery Store; Candy
Grocery Store; General Exemption
Grocery Store; Hot Prepared Food
Grocery Store; Ice Cream, Frozen Yogurt, Etc. In Cones
Grocery Store; Nonexhaustive Taxable List
Grocery Store; Nonexhaustive Tax-Exempt List
Grocery Store; Prepared Foods In Sealed Containers
Grocery Store; Sandwiches Ready For Consumption
Grocery Store; 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

Kitchen Equipment

Kitchen Equipment; Blenders
Kitchen Equipment; Deep Fat Fryer
Kitchen Equipment; Dough Cutting Machine
Kitchen Equipment; Drink Dispenser
Kitchen Equipment; Grills
Kitchen Equipment; Hamburger Patty Machine
Kitchen Equipment; Hot Dog Machine
Kitchen Equipment; Ice Cream Machine
Kitchen Equipment; Meat Block
Kitchen Equipment; Microwave Oven
Kitchen Equipment; Mixers
Kitchen Equipment; Ovens
Kitchen Equipment; Popcorn Machine
Kitchen Equipment; Pots & Pans
Kitchen Equipment; Proofing Boxes
Kitchen Equipment; Repair Parts
Kitchen Equipment; Roll Warmer
Kitchen Equipment; Sandwich Unit
Kitchen Equipment; Slicers
Kitchen Equipment; Slow Cookers
Kitchen Equipment; Slush Drink Machine
Kitchen Equipment; Steam Kettle
Kitchen Equipment; Toaster

Kitchen Supplies

Kitchen Supplies; Aluminum Foil For Baking & Serving Bake Potatoes
Kitchen Supplies; Bag Ties
Kitchen Supplies; Bags For Bread
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

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Kitchen Supplies; Chop Holders
Kitchen Supplies; Containers
Kitchen Supplies; Disposable Utensils
Kitchen Supplies; Doilies Updated
Kitchen Supplies; Egg Cartons
Kitchen Supplies; Egg Crates
Kitchen Supplies; Film Wrap
Kitchen Supplies; Frankfurter Holders
Kitchen Supplies; Guest Checks
Kitchen Supplies; Hamburger Holders
Kitchen Supplies; Ice For Packaging Containers
Kitchen Supplies; Leftover Bags
Kitchen Supplies; Menus
Kitchen Supplies; Oil To Line Packaging Containers
Kitchen Supplies; Packaging Containers; Paper
Kitchen Supplies; Packaging Containers; Plastic
Kitchen Supplies; Packaging Containers; Plastic Coated
Kitchen Supplies; Packaging Containers; Styrofoam
Kitchen Supplies; Paper Covers For Fruit Juice Glasses
Kitchen Supplies; Paper Cup Lids
Kitchen Supplies; Paper Cups
Kitchen Supplies; Paper Mats
Kitchen Supplies; Paper Napkins
Kitchen Supplies; Paper Plates
Kitchen Supplies; Paper Tops For Creamers
Kitchen Supplies; Placemats
Kitchen Supplies; Plastic Coated Plates
Kitchen Supplies; Plastic Spoons & Forks
Kitchen Supplies; Product Free To Customer; Cups
Kitchen Supplies; Product Free To Customer; Plastic Stirrers
Kitchen Supplies; Product Free To Customer; Straws
Kitchen Supplies; Salt For Packaging Containers
Kitchen Supplies; Single-Use Baking Dishes
Kitchen Supplies; Skewers
Kitchen Supplies; Soufflé Cups
Kitchen Supplies; Steak Markers Not Removed
Kitchen Supplies; Steak Markers Removed
Kitchen Supplies; Stirrers
Kitchen Supplies; Straws
Kitchen Supplies; Toilet Tissue
Kitchen Supplies; Toothpick Frills
Kitchen Supplies; Toothpicks
Kitchen Supplies; Towels
Kitchen Supplies; Wooden Spoons & Forks

Lessons

Lessons; Bridge
Lessons; Club Keeps Percentage
Lessons; Cooking
Lessons; Golf
Lessons; Golf; Golf Balls Included
Lessons; Golf; Range Included
Lessons; Personal Training

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Lessons; Professional Instruction

Lessons; Professional Instruction; Packaged With Lunch

Lessons; Racquet Sports

Lessons; Swimming

Lessons; Tennis

Locker Room

Locker Room; Body Lotion

Locker Room; Cloth Towels

Locker Room; Cold Creams

Locker Room; Colognes

Locker Room; Cosmetics And Toilet Articles

Locker Room; Deodorant

Locker Room; Free Shoe Bag Replaced

Locker Room; Guest Fee

Locker Room; Hair Spray

Locker Room; Laundry Service

Locker Room; Locker Name Plates; Purchase

Locker Room; Lockers; Purchase

Locker Room; Lockers; Rental To Members

Locker Room; 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; Toiletries

Locker Room; Toothpaste

Membership Fee

Membership Fee; Annual Dues; Memo Regarding

Membership Fee; Annual Fee Collected Monthly

Membership Fee; Application; Nonrefundable

Membership Fee; Bad Debt

Membership Fee; Capital Assessments

Membership Fee; Capital Assessments; Borrowing For Operating Expenses

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; Legal Fees

Membership Fee; Capital Assessments; Maintenance Equipment

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Membership Fee; Capital Assessments; Nonequity Owner
 Membership Fee; Capital Assessments; Pass-A-Grille Yacht Club
 Membership Fee; Capital Assessments; Planting Additional Trees
 Membership Fee; Capital Assessments; POA's Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Rebuilding And Replacing Bunkers
 Membership Fee; Capital Assessments; Rebuilding And Replacing Greens
 Membership Fee; Capital Assessments; Resurfacing Or Construction Of Swimming
 Pools
 Membership Fee; Capital Assessments; Resurfacing Tennis Courts
 Membership Fee; Capital Contributions
 Membership Fee; Capital Contributions; Borrowed From For Operating Expenses
 Membership Fee; Capital Contributions; Divertible To Operating Expenses
 Membership Fee; Capital Contributions; Installment
 Membership Fee; Capital Contributions; Servicing Old Capital Debt
 Membership Fee; Capital Installment Payment Finance Charge
 Membership Fee; Commission Proceeds On Resale
 Membership Fee; Dues; Membership Similar To Property Owners Association
 Membership Fee; Dues; Non-Use Of Recreational Facilities
 Membership Fee; Dues; Use Of Recreational Facilities
 Membership Fee; Equitable Interest; Determined
 Membership Fee; Equity Joining Fee; Designated To Capital Asset Fund
 Membership Fee; Equity Joining Fee; Not Used For Capital Expenditures
 Membership Fee; Equity Joining Fee; Used For Capital Expenditures
 Membership Fee; Fees To Use Club
 Membership Fee; Forfeited Deposit; Not Used For Capital Purposes
 Membership Fee; Forfeited Deposit; Used For Capital Purposes
 Membership Fee; Inactive Fee
 Membership Fee; Inactive Fee; Equity Bond
 Membership Fee; Initiation Fee; No Equitable Interest
 Membership Fee; Initiation Fee; Subsequent Reduction
 Membership Fee; Initiation Obtaining Equitable Ownership
 Membership Fee; Installment Payment Finance Charge Not Separately Stated
 Membership Fee; Installment Payment Finance Charge Separately Stated
 Membership Fee; Late Payment Finance Charges Separately Stated
 Membership Fee; Mandatory Assessment To Pay Debt
 Membership Fee; Mandatory Membership; Multiple Categories Of Club Membership
 Membership Fee; Monthly Dues Taxable When Billed
 Membership Fee; Non-Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Refundable Deposit
 Membership Fee; Refundable Deposit; Doc Stamp Tax
 Membership Fee; Sales Tax Refunded Via Resolution
 Membership Fee; Social
 Membership Fee; Termination; Allows Access
 Membership Fee; Termination; Denies Access

Out Of State

Out Of State Purchases; Computer Equipment
 Out Of State Purchases; Computer Software
 Out Of State Purchases; Equipment
 Out Of State Purchases; Furniture
 Out Of State Purchases; Magazines
 Out Of State Purchases; Newspapers
 Out Of State Purchases; Toiletries

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Out Of State Purchases; Uniforms

Pool

Pool; Chemicals
 Pool; Chlorine
 Pool; Floats
 Pool; In-Ground; Cleaning
 Pool; In-Ground; Filters
 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

Pro Shop Merchandise

Pro Shop Merchandise; Alterations Of Clothing
 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; Drop Shipped In State
Pro Shop Merchandise; Drop Shipped Out Of State
 Pro Shop Merchandise; Free Gift Wrap; Bows
 Pro Shop Merchandise; Free Gift Wrap; Paper
 Pro Shop Merchandise; Free Gift Wrap; Ribbon
 Pro Shop Merchandise; Free Gift Wrap; Tape
 Pro Shop Merchandise; Free Shopping Bags
 Pro Shop Merchandise; Gift Certificate; Redemption Of
 Pro Shop Merchandise; Gift Certificate; Sale Of
 Pro Shop Merchandise; Gift Certificate; Sold To An Exempt Organization
 Pro Shop Merchandise; Gift Wrapping Charge
 Pro Shop Merchandise; Labor To Re-grip Club
 Pro Shop Merchandise; Labor To String Racquet
 Pro Shop Merchandise; Price Tags; Accompanying Article
 Pro Shop Merchandise; Price Tags; Retained By Club
 Pro Shop Merchandise; Range Balls
 Pro Shop Merchandise; Rental Of Golf Clubs
 Pro Shop Merchandise; Sale Of Clothing
 Pro Shop Merchandise; Sale Of Clothing Accessories

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Pro Shop Merchandise; Score Cards
 Pro Shop Merchandise; Scoring Pencils
 Pro Shop Merchandise; Shipping Labels
 Pro Shop Merchandise; Shipped Out Of State
 Pro Shop Merchandise; Staff Golf Shirts Not Purchased For Resale
 Pro Shop Merchandise; Tees Not Purchased For Resale
 Pro Shop Merchandise; Tees Purchased For Resale

Property Owner's Association

Property Owner's Association; Capital Assessments; Golfers Only
 Property Owner's Association; Club Dues After Merger
 Property Owner's Association; Club Paying Fee
 Property Owner's Association; Dues
Property Owner's Association; Electricity Exemption; Responsible For Determination
 Property Owner's Association; Fee
 Property Owner's Association; Lump Sum Mandatory Assessments
 Property Owner's Association; Mandatory Assessment
 Property Owner's Association; Mandatory Assessment As Condition Of Home Ownership
 Property Owner's Association; Mandatory Dues
 Property Owner's Association; Mandatory Fees
 Property Owner's Association; Mandatory Food & Beverage Minimum Charges
 Property Owner's Association; Membership Fee
 Property Owner's Association; Package Of Services Not Expressly For Security
 Property Owner's Association; Rent Paid To Club
 Property Owner's Association; Social Membership Dues
 Property Owner's Association; Supplying Security To Club
 Property Owner's Association; Utility Charges; Cabana Area
 Property Owner's Association; Utility Charges; Clubhouse Area
 Property Owner's Association; Utility Charges; Entryway

Rental

Rental; Aircraft Tie-Down
 Rental; Bag Storage Fee
 Rental; Beach Equipment
 Rental; Boat Dockage Fee
 Rental; Bus; Purchased To Be Rented
 Rental; Bus; Rented To Members
 Rental; Capital Improvements In Lieu Of Rent; Seminole Clubs, Inc. D/B/A Mayfair Country Club
 Rental; Clubhouse Licensing Agreement
 Rental; Conference Room
 Rental; Driving Range Fee
 Rental; Golf Cart Storage Fee
 Rental; Golf Carts
 Rental; Golf Clubs
 Rental; Location Fee
 Rental; Locker Fee
 Rental; Parking Spaces
 Rental; Pro Shop Space To Golf Pro
 Rental; Property Tax Charge
 Rental; Rooms Including Toiletries

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Rental; Space To Independent Contractor
Rental; Tennis Ball Machine
Rental; Tennis Court Fee
Rental; Trail Fees
Rental; Trees
Rental; Trimmers Own Decorations

Rental Suites

Rental Suites; Attrition Fees
Rental Suites; Bedding
Rental Suites; Cancellation Fees
Rental Suites; Consumables
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; Room Service Charge
Rental Suites; Toiletries
Rental Suites; Tourist Development Tax (Bed Tax)
Rental Suites; Tourist Development Tax Rates
Rental Suites; Transient Accommodations

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; Maintenance Contracts
Technology; Software; Maintenance Via Internet
Technology; Software; Purchased Via Internet
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; Rental; Tennis Ball Machine

Tips

Tips; Bag Staff
Tips; Locker Room Attendant
Tips; Not For Food & Beverage
Tips; Valet Parking Attendant

Tournaments

Tournaments; Avoiding Double Tax
Tournaments; Double Tax

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Tournaments; Favors
 Tournaments; Fee Not Separately Stated
 Tournaments; Fee Charged
 Tournaments; Fresh Water Fishing
 Tournaments; Gift Certificates To Winners
 Tournaments; Intermediary; Sponsoring Golf Assoc.
 Tournaments; Members Pay Separately For Prizes
 Tournaments; Most Challenged Sales Tax Issue
 Tournaments; Nonmembers Pay Separately For Prizes
 Tournaments; One Fee Paid
 Tournaments; One Fee To Participate
 Tournaments; Participant; Guest Of Member
 Tournaments; Participant; Social Member
 Tournaments; Salt Water Fishing
 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; Trophies
 Tournaments; Winner Takes All; Cash
 Tournaments; Winner Takes All; Credit Book

Vending

Vending; Cart; Drinking Water
 Vending; Cart; Food Sales
 Vending; Machine; Calculation Of Tax
 Vending; Machine; Drinking Water
 Vending; Machine; Food Sales
 Vending; Machine; Lease
 Vending; Machine; Purchase
 Vending; Machine; Repairs

Yacht Club

Yacht Club; Boat Purchases; Exclusively Rentals
 Yacht Club; Cruise Club
 Yacht Club; Dues; Non-Use Of Recreational Facilities
 Yacht Club; Dues; Reciprocal With Another Club Having Athletic Facilities
 Yacht Club; Dues; Use Of Recreational Facilities
Yacht Club; Electricity; Exempt As Residential
 Yacht Club; Fuel; Added Service Charge
 Yacht Club; Initiation Fee; No Equitable Interest
 Yacht Club; Initiation Fees Obtain Equity Ownership
Yacht Club; Marina Security System
 Yacht Club; Purchase Of Boats
 Yacht Club; Regatta Fee
 Yacht Club; Rental Of Docking Space
 Yacht Club; Sale Of Diesel Fuel