

A MEGA LIST

Of Florida Sales And Use Tax Issues As They Apply To The Club Industry

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

ADMINISTRATIVE ISSUES

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

QUESTIONS AND ANSWERS

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

Banquets

Banquets; Balloons
 Banquets; Bartender
 Banquets; Carver
 Banquets; Chair Cover
 Banquets; Chef's Attendant
 Banquets; Corkage Fee
 Banquets; Decorations
 Banquets; Entertainers
 Banquets; Flowers
 Banquets; Ice Carving
 Banquets; Ice Carving; Labor Only
 Banquets; Linen; Inventory Maintenance Fee
 Banquets; Linen Rental
 Banquets; Music Programming

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Banquets; Piano
Banquets; Real Property Lease Or License To Event Coordinator; Accept Resale Certificate?
Banquets; Real Property Lease Or License To Event Coordinator; Double Tax
Banquets; Room Attendant
Banquets; Room Charge
Banquets; Room Setup Fee
Banquets; Screens
Banquets; Server Attendant
Banquets; Valet

Building (Real Property) Contracts

Building Contracts; Awnings; Not Permanently Attached
Building Contracts; Awnings; Permanently Attached
Building Contracts; Blinds; Not Permanently Affixed By Contractor
Building Contracts; Carpet
Building Contracts; Carpet; Wall-To-Wall Purchase And Installation
Building Contracts; Cost Plus
Building Contracts; Design Fee Related To Sale Of Tangible Personal Property
Building Contracts; Design Fee With Purchase Of Tangible Property
Building Contracts; Design Fee Without Purchase Of Tangible Property
Building Contracts; Fixed Fee
Building Contracts; General
Building Contracts; Guaranteed Price
Building Contracts; Hurricane Shutters; Not Permanently Affixed By Contractor
Building Contracts; Hurricane Shutters; Permanently Affixed By Contractor
Building Contracts; Hurricane Shutters; Removable And Permanently Affixed By Contractor
Building Contracts; Lump Sum
Building Contracts; Marina Security System
Building Contracts; Plantation Shutters; Permanently Affixed By Contractor
Building Contracts; Renovations; Non-Real Property; List
Building Contracts; Renovations; Real Property; List
Building Contracts; Restriping
Building Contracts; Resurfacing
Building Contracts; Retail Sale Plus Installation
Building Contracts; Shades; Not Permanently Affixed By Contractor
Building Contracts; Signs; Installed
Building Contracts; Signs; Installed By Manufacturer
Building Contracts; Signs; Not Installed
Building Contracts; Signs; Not Permanently Attached
Building Contracts; Signs; Permanently Attached
Building Contracts; When In Doubt

Camps

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

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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; Duplicate Bridge; ACBL Fee **deleted**
Card Room; Duplicate Bridge; ACBL Fee; Charged By Club As Sponsor
Card Room; Duplicate Bridge; ACBL Fee; Pass-Through
Card Room; Duplicate Bridge; ACBL Fee; Where Spectators Pay A Fee
 Card Room; Duplicate Bridge; Director Charge; Only
 Card Room; Duplicate Bridge; Director Charge; With Free Snacks
 Card Room; Duplicate Bridge; Director Charge; With Snack Charge
 Card Room; Free Coffee
 Card Room; Pencils; Club As Ultimate Consumer
 Card Room; Scoring Pads; Club As Ultimate Consumer

City Clubs

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

Clubhouse

Clubhouse; Carpet
 Clubhouse; Carpet; Wall-To-Wall Purchase And Installation
 Clubhouse; Cloth Towels
 Clubhouse; Cost Segregation Study; Still Real Property
 Clubhouse; Design Fee Related To Sale Of Tangible Personal Property
 Clubhouse; Design Fee With Purchase Of Tangible Property
 Clubhouse; Design Fee Without Purchase Of Tangible Property
 Clubhouse; Direct TV
 Clubhouse; Direct TV Installation
 Clubhouse; Dry Cleaning Services
 Clubhouse; Flag; Official State Of Florida
 Clubhouse; Flag; United States
 Clubhouse; Free Coffee
 Clubhouse; Free Drinks
 Clubhouse; Furnishings
 Clubhouse; Furniture
 Clubhouse; 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; Toiletries
 Clubhouse; Tree and Shrub Rental
 Clubhouse; Water Restoration Services

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Clubhouse; Cleaning Services

Clubhouse; Cleaning Services; Acoustical Tile
Clubhouse; Cleaning Services; Air Conditioning And Heating System
Clubhouse; Cleaning Services; Carpet
Clubhouse; Cleaning Services; Carpet Cleaning Supplies
Clubhouse; Cleaning Services; Carpet Deodorizing
Clubhouse; Cleaning Services; Carpet Stain Protection
Clubhouse; Cleaning Services; Ceramic Tile Floor & Grout
Clubhouse; Cleaning Services; Ceramic Tile Floor & Grout Stain Protection
Clubhouse; Cleaning Services; Chimney Cleaning
Clubhouse; Cleaning Services; Construction Clean-up
Clubhouse; Cleaning Services; Deodorizing Restrooms
Clubhouse; Cleaning Services; Disinfecting
Clubhouse; Cleaning Services; Exhaust Stacks, Fans, Hood
Clubhouse; Cleaning Services; Exterior Of Building
Clubhouse; Cleaning Services; Floor Waxing
Clubhouse; Cleaning Services; Furniture & Upholstery On Premises
Clubhouse; Cleaning Services; Furniture Cleaning
Clubhouse; Cleaning Services; Furniture Cleaning & Stain Protection
Clubhouse; Cleaning Services; Furniture Deodorizing
Clubhouse; Cleaning Services; Housekeeping
Clubhouse; Cleaning Services; Interior
Clubhouse; Cleaning Services; Janitorial
Clubhouse; Cleaning Services; Kitchen Hood Exhaust
Clubhouse; Cleaning Services; Kitchen Hood Exhaust System
Clubhouse; Cleaning Services; Kitchen Hood Repair; During Cleaning
Clubhouse; Cleaning Services; Lighting
Clubhouse; Cleaning Services; Maid
Clubhouse; Cleaning Services; Miscellaneous List
Clubhouse; Cleaning Services; Office
Clubhouse; Cleaning Services; Outdoor Playgrounds
Clubhouse; Cleaning Services; Outdoor Recreational Facilities
Clubhouse; Cleaning Services; Outdoor Swimming Pools
Clubhouse; Cleaning Services; Outdoor Tennis Courts
Clubhouse; Cleaning Services; Outside Sidewalks
Clubhouse; Cleaning Services; Outside Walkways
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

County Surtax

County Surtax; \$5,000 Limit
County Surtax; \$5,000 Limit; Club Dues
County Surtax; \$5,000 Limit; Food & Beverage Sales
County Surtax; \$5,000 Limit; Rentals Of Real Property
County Surtax; \$5,000 Limit; Rentals Of Tangible Personal Property

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County Surtax; \$5,000 Limit; Rentals Of Tangible Personal Property; Each Payment

County Surtax; \$5,000 Limit; Taxable Club Initiation Fee
County Surtax; Based Upon Taking Possession

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; Allow Electronic Exemption Certificates

Exemption Certificate; Allow Electronic Resale Certificates

Exemption Certificate; Alternative Proof
 Exemption Certificate; Documentation; Organization Employee
 Exemption Certificate; Documentation; State Of Florida Employee
 Exemption Certificate; Florida Not-For-Profit; Not 501(c)(3) Tax-Exempt
 Exemption Certificate; Mobile App
 Exemption Certificate; On File
 Exemption Certificate; Out Of State; Charity
 Exemption Certificate; Out Of State; Government
 Exemption Certificate; Out Of State; Not (c)(3) Exempt
 Exemption Certificate; Paid By Member; Advanced By Exempt Organization Revised
 Exemption Certificate; Paid By Member; Subsequently Reimbursed Revised

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

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

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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; Dietary
 Fitness Center; Supplements; Egg Protein
 Fitness Center; Supplements; Herbal
 Fitness Center; Supplements; Non-Prescription Vitamins and Minerals
 Fitness Center; Supplements; Nutrition Bars
 Fitness Center; Supplements; Special Dietary Foods
 Fitness Center; Supplements; Vitamins & Minerals
 Fitness Center; Use Of Products Otherwise Available For Sale

Food & Beverage

Food & Beverage; Alcoholic Beverages
 Food & Beverage; Bagels; Consumed Off Premises
 Food & Beverage; Bagels; Consumed On Premises
 Food & Beverage; Bakery Products; Consumed Off Premises
 Food & Beverage; Bakery Products; Consumed On Premises
 Food & Beverage; Bottled Water Not In Natural State
 Food & Beverage; Clubs; Sold In Or By
 Food & Beverage; Concession Stands
 Food & Beverage. Corkage Fee
 Food & Beverage; Coupon For Free Meal
 Food & Beverage; Credit Given Member
 Food & Beverage; Custodial Camps; Charges Not Separately Stated
 Food & Beverage; Custodial Camps; Charges Separately Stated
 Food & Beverage; Delivery; Processing Fee
 Food & Beverage; Delivery Charge; Customer Pick Up Optional
 Food & Beverage; Delivery Charge; No Option For Customer Pick Up
 Food & Beverage; Dining Room Minimums
 Food & Beverage; Donated To Food Bank
 Food & Beverage; Employee; Selling Inventory Items
 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

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

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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; Bad Debt
General; Bar Code Stickers; Free
General; Bar Code Stickers; Sold
General; Car Wash
General; Car Wash; Gratuity Not Fully Distributed
General; Car Wax
General; Car Wax With Wash
General; Car Wax With Wash; Gratuity Not Fully Distributed
General; Concierge Services
General; Copy
General; Delinquent Finance Charge
General; Discretionary Surtax; Differing County Rates
General; Electricity Exemption; Club Responsible For Determination
General; Employee Gifts; Turkeys
General; Energy Surcharge
General; Estimated Sales Tax Required
General; Finance Charge
General; Fire Suppression System; Real Property
General; Fire Suppression System Parts

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General; Foreign Diplomat
 General; Fuel Surcharge
 General; Fuel Surcharge; Mix Of Taxable & Nontaxed
 General; Fuel Surcharge; Part Of Delivery Charge
 General; Groupon; Admission Price
 General; Groupon; Amount Received
 General; Groupon; Groupon Price
 General; Guest Pass; Credit Applied
 General; Guest Pass; Free
 General; Invoice Date Of Member Dues
 General; Inspection; Fire Suppression System
 General; Inspection; Kitchen Hood Exhaust System
 General; 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; Used Furniture & Equipment
 General; Photostating
 General; Purchases Out Of State
 General; Raffle; Acquires From Qualified 501(c)(3) Charity
 General; Refund; Initiation Fee; Overpaid
 General; Refund At Collection Rate
 General; Refund Sales Tax From FDR; Use Of Funds
 General; Renovations; Non-Real Property; List
 General; Renovations; Real Property; List
 General; Repair; Kitchen Hood Exhaust System
 General; Restocking Fee
 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; Handicap Fee
Golf; Beat-The-Pro Fee
Golf; Beat-The-Pro Prize
 Golf; Hole-In-One Fee
 Golf; Hole-In-One; Plaque Purchased
 Golf; Hole-In-One Prize

Golf Cart

Golf Cart; Beverage Cart
 Golf Cart; Expired Lease; Carts Sold To Members
 Golf Cart; Free Range Picker With Lease Or Purchase
 Golf Cart; GPS System
 Golf Cart; Incidental Usage By Club Employees

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Golf Cart; Leased To Members; Leased
 Golf Cart; Leased To Members; Purchased
Golf Cart; Mandatory Gratuity Fee; Part Of Cart Fee; Not Separately Stated
Golf Cart; Mandatory Gratuity Fee; Separately Stated; Fully Distributed
 Golf Cart; Member Owned; Grease Jobs
 Golf Cart; Member Owned; Oil Changes
 Golf Cart; Member Owned; Repairs
 Golf Cart; Member Owned; Wash
 Golf Cart; Member Owned; Wax
 Golf Cart; Member Owned; Wax With Wash
 Golf Cart; Painting Of Rental Carts
 Golf Cart; Range Picker
 Golf Cart; Ranger Use
 Golf Cart; Repairs To Rental Carts
 Golf Cart; Spare Parts
 Golf Cart; Trail Fees
Golf Cart; Transportation Charges; Delivery; Not Subleased To Members
Golf Cart; Transportation Charges; Delivery; Sublease To Members
 Golf Cart; Used By Bag Staff
 Golf Cart; Used By Club
 Golf Cart; Used By Maintenance
 Golf Cart; Used By Rental Units That Are Comp.

Golf Course

Golf Course; Architect Fee; With Model
 Golf Course; Architect Fee; Without Model
 Golf Course; Benches
 Golf Course; Cart Path; Construction
 Golf Course; Cart Path; Resurfacing
 Golf Course; Compost
 Golf Course; Compost Sold By The Producer
 Golf Course; Divers; Sale Of Drowned Golf Balls
 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

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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
Golf Course; Yardage Markers

Grocery Store

Grocery Store; Bakery Products; Packaged For Off Premises Consumption
Grocery Store; Bakery Products Consumed On Premises
Grocery Store; Candy
Grocery Store; Deli Salads; Prepared Off Premises; Sold In Original Sealed Container
Grocery Store; Deli Salads; Prepared On Premises; Not Sold In Original Sealed Container
Grocery Store; General Exemption
Grocery Store; Hot Prepared Food
Grocery Store; Ice Cream, Frozen Yogurt, Etc. In Cones
Grocery Store; Nonexhaustive Taxable List
Grocery Store; Nonexhaustive Tax-Exempt List
Grocery Store; Prepared Foods In Sealed Containers
Grocery Store; Sandwiches Ready For Consumption
Grocery Store; Salad Bar Items; With Tables And Chairs
Grocery Store; Salad Bar Items; Without Tables And Chairs
Grocery Store; Served For Consumption At Store
Grocery Store; Served For Take Out Or To Go
Grocery Store; Soft Drinks
Grocery Store; Sold As Meals For Consumption
Grocery Store; Vending Machines

Gun Clubs

Gun Clubs; Admission Charges; Shooting Ranges
Gun Clubs; Membership Fees; Shooting Ranges

Kitchen Equipment

Kitchen Equipment; Blenders
Kitchen Equipment; Chafing Dishes
Kitchen Equipment; Deep Fat Fryer
Kitchen Equipment; Dough Cutting Machine
Kitchen Equipment; Drink Dispenser
Kitchen Equipment; Grills
Kitchen Equipment; Hamburger Patty Machine

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Kitchen Equipment; Hot Dog Machine
Kitchen Equipment; Ice Cream Machine
Kitchen Equipment; Meat Block
Kitchen Equipment; Microwave Oven
Kitchen Equipment; Mixers
Kitchen Equipment; Ovens
Kitchen Equipment; Popcorn Machine
Kitchen Equipment; Pots & Pans
Kitchen Equipment; Proofing Boxes
Kitchen Equipment; Repair Parts
Kitchen Equipment; Roll Warmer
Kitchen Equipment; Sandwich Unit
Kitchen Equipment; Slicers
Kitchen Equipment; Slow Cookers
Kitchen Equipment; Slush Drink Machine
Kitchen Equipment; Steam Kettle
Kitchen Equipment; Toaster
Kitchen Equipment; Trays

Kitchen Supplies

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

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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; 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; Personal Training
Lessons; Professional Instruction
Lessons; Professional Instruction; Packaged With Lunch
Lessons; Racquet Sports
Lessons; Swimming
Lessons; Tennis

Locker Room

Locker Room; Blood Pressure Monitors, Kits, & Parts
Locker Room; Body Lotion
Locker Room; Chemical Compounds & Test Kits
Locker Room; Cloth Towels
Locker Room; Cold Creams
Locker Room; Colognes
Locker Room; Cosmetics And Toilet Articles
Locker Room; Deodorant
Locker Room; Free Shoe Bag Replaced
Locker Room; Guest Fee
Locker Room; Hair Spray
Locker Room; Laundry Service
Locker Room; Locker Name Plates; Purchase
Locker Room; Lockers; Purchase

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Consult your tax adviser to analyze your specific tax situation.

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; Thermometers
 Locker Room; Toiletries
 Locker Room; Toothpaste

Membership Fee

Membership Fee; Annual Dues; Memo Regarding
 Membership Fee; Annual Fee Collected Monthly
 Membership Fee; Application; Nonrefundable
 Membership Fee; Bad Debt
 Membership Fee; Bond; Reduced Dues
 Membership Fee; Capital Assessments
 Membership Fee; Capital Assessments; Borrowing For Operating Expenses
 Membership Fee; Capital Assessments; Clubhouse Renovations
 Membership Fee; Capital Assessments; Dunedin Country Club
 Membership Fee; Capital Assessments; Eight Criteria
 Membership Fee; Capital Assessments; Furniture, Fixtures and Equipment
 Membership Fee; Capital Assessments; Golf Carts
 Membership Fee; Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Indefinite Sum
 Membership Fee; Capital Assessments; Irrigation System
 Membership Fee; Capital Assessments; Kitchen Equipment And Utensils
Membership Fee; Capital Assessments; Leased Vs. Purchased Assets
 Membership Fee; Capital Assessments; Legal Fees
 Membership Fee; Capital Assessments; Limit On When Funds Used
 Membership Fee; Capital Assessments; Maintenance Equipment
 Membership Fee; Capital Assessments; Nonequity Owner
 Membership Fee; Capital Assessments; Pass-A-Grille Yacht Club
 Membership Fee; Capital Assessments; Planting Additional Trees
 Membership Fee; Capital Assessments; POA's Hurricane Insurance Deductible
 Membership Fee; Capital Assessments; Rebuilding And Replacing Bunkers
 Membership Fee; Capital Assessments; Rebuilding And Replacing Greens
 Membership Fee; Capital Assessments; Resurfacing Or Construction Of Swimming
 Pools
 Membership Fee; Capital Assessments; Resurfacing Tennis Courts
 Membership Fee; Capital Contributions
 Membership Fee; Capital Contributions; Borrowed From For Operating Expenses
 Membership Fee; Capital Contributions; Divertible To Operating Expenses
 Membership Fee; Capital Contributions; Installment
 Membership Fee; Capital Contributions; Servicing Old Capital Debt
 Membership Fee; Capital Installment Payment Finance Charge

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; Commission Proceeds On Resale
 Membership Fee; Delinquent Finance Charge
 Membership Fee; Dues; Membership Similar To Property Owners Association
 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; Equitable Interest; Determined
 Membership Fee; Equity Joining Fee; Designated To Capital Asset Fund
 Membership Fee; Equity Joining Fee; Not Used For Capital Expenditures
 Membership Fee; Equity Joining Fee; Used For Capital Expenditures
 Membership Fee; Equity Membership; Resale By Club
 Membership Fee; Equity Membership; Resale By Developer
 Membership Fee; Equity Membership; Sale By Club
 Membership Fee; Equity Membership; Sale By Developer
 Membership Fee; Fees To Use Club
 Membership Fee; Finance Charge
 Membership Fee; Forfeited Deposit; Not Used For Capital Purposes
 Membership Fee; Forfeited Deposit; Used For Capital Purposes
 Membership Fee; Inactive Fee
 Membership Fee; Inactive Fee; Equity Bond
 Membership Fee; Initiation Fee; Equitable Interest; Overpaid By Mistake; Refund
 Membership Fee; Initiation Fee; Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; No Equitable Interest
 Membership Fee; Initiation Fee; No Equitable Interest; Use Of Funds For Operating Expenses
 Membership Fee; Initiation Fee; No Immediate Equitable Interest; Installment Payment
 Membership Fee; Initiation Fee; Subsequent Reduction
 Membership Fee; Initiation Fee; Use Of Recreational Facility; Explained
 Membership Fee; Initiation Obtaining Equitable Ownership
 Membership Fee; Installment Payment Finance Charge Not Separately Stated
 Membership Fee; Installment Payment Finance Charge Separately Stated
 Membership Fee; Late Payment Finance Charges Separately Stated
 Membership Fee; Mandatory Assessment To Pay Debt
 Membership Fee; Mandatory Membership; Multiple Categories Of Club Membership
 Membership Fee; Monthly Dues Taxable When Billed
 Membership Fee; Non-Capital Assessments; Hurricane Insurance Deductible
 Membership Fee; Recreational Facility; Defined
 Membership Fee; Recreational Facility; Reciprocals With Other Clubs
 Membership Fee; Refundable Deposit
 Membership Fee; Refundable Deposit; Doc Stamp Tax
 Membership Fee; Sales Tax Refunded Via Resolution
 Membership Fee; Social
 Membership Fee; Termination; Allows Access
 Membership Fee; Termination; Denies Access

Out Of State

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

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Out Of State Purchases; Toiletries
Out Of State Purchases; Uniforms

Pool

Pool; Chemicals
Pool; Chlorine
Pool; Floats
Pool; In-Ground; Cleaning
Pool; In-Ground; Filters
Pool; In-Ground; 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; Back-To-School Sales Tax Holiday
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; \$100.00 Or Less
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Exempt List
Pro Shop Merchandise; Back-To-School Sales Tax Holiday; Partial Taxable List
Pro Shop Merchandise; Ball Markers Not Purchased For Resale
Pro Shop Merchandise; Ball Markers Purchased For Resale
Pro Shop Merchandise; Ball Repair Tools Not Purchased For Resale
Pro Shop Merchandise; Ball Repair Tools Purchased For Resale
Pro Shop Merchandise; Charging For Gift Wrap; Bows
Pro Shop Merchandise; Charging For Gift Wrap; Paper
Pro Shop Merchandise; Charging For Gift Wrap; Ribbon
Pro Shop Merchandise; Charging For Gift Wrap; Tape
Pro Shop Merchandise; Consigned
Pro Shop Merchandise; Donations Of Merchandise
Pro Shop Merchandise; Drop Shipped In State
Pro Shop Merchandise; Drop Shipped Out Of State
Pro Shop Merchandise; Free Gift Wrap; Bows
Pro Shop Merchandise; Free Gift Wrap; Paper
Pro Shop Merchandise; Free Gift Wrap; Ribbon
Pro Shop Merchandise; Free Gift Wrap; Tape
Pro Shop Merchandise; Free Shopping Bags
Pro Shop Merchandise; Gift Certificate; Redemption Of
Pro Shop Merchandise; Gift Certificate; Sale Of
Pro Shop Merchandise; Gift Certificate; Sold To An Exempt Organization
Pro Shop Merchandise; Gift Wrapping Charge
Pro Shop Merchandise; Labor To Re-grip Club
Pro Shop Merchandise; Labor To String Racquet

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Consult your tax adviser to analyze your specific tax situation.

Pro Shop Merchandise; Price Tags; Accompanying Article
 Pro Shop Merchandise; Price Tags; Retained By Club
Pro Shop Merchandise; Purchase Of Complimentary Use Golf Clubs
Pro Shop Merchandise; Purchase Of Complimentary Use Tennis Racquets
Pro Shop Merchandise; Purchase Of Rental Golf Clubs
Pro Shop Merchandise; Purchase Of Rental Tennis Racquets
 Pro Shop Merchandise; Range Balls
 Pro Shop Merchandise; Rental Of Golf Clubs
 Pro Shop Merchandise; Sale Of Clothing
 Pro Shop Merchandise; Sale Of Clothing Accessories
 Pro Shop Merchandise; Score Cards
 Pro Shop Merchandise; Scoring Pencils
 Pro Shop Merchandise; Shipped Out Of State
 Pro Shop Merchandise; Shipped Out Of State; Purchased In Florida
 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; Tees Not Purchased For Resale
 Pro Shop Merchandise; Tees Purchased For Resale
 Pro Shop Merchandise; Uniforms
 Pro Shop Merchandise; Uniforms; Purchased Out Of State

Property Owner's Association

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

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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; Facility Fee
Rental; Golf Cart Storage Fee
Rental; Golf Carts
Rental; Golf Clubs
Rental; Labor Charge Vs. Facility Fee
Rental; Location Fee
Rental; Locker Fee
Rental; Parking Spaces
Rental; Pro Shop Space To Golf Pro
Rental; Property Tax Charge
Rental; Real Property; Tax Due When Collected
Rental; Rooms Including Toiletries
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; Employee Housing; Convenience Of Club
Rental Suites; Employee Housing; Long Term
Rental Suites; Employee Housing; Short Term
Rental Suites; Fees; Condominium Application
Rental Suites; Fees; Golf Transfer
Rental Suites; Fees; Reservation
Rental Suites; Fixtures
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; Club Charge; Club Not Owner
Rental Suites; Tourist Development Tax Rates
Rental Suites; Transient Accommodations

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Consult your tax adviser to analyze your specific tax situation.

Repairs; With Parts

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

Shooting Range

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

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

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 Consult your tax adviser to analyze your specific tax situation.

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; Website Customized

Tennis

Tennis; Balls Not Resold
 Tennis; Courts; Cleaning
 Tennis; Courts; Rental To Tennis Instructor
 Tennis; Courts; Rental To Tennis Instructor; Percentage Of Lessons
 Tennis; Courts; Restriping
 Tennis; Courts; Resurfacing
 Tennis; Rental; Tennis Ball Machine
 Tennis; String; Only
 Tennis; String; Plus Stringing Services
 Tennis; Stringing Services; Only
 Tennis; Uniforms
 Tennis; Uniforms; Purchased Out Of State

Tips

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

Tournaments

Tournaments; Admissions Plus Food& Drink; Double Tax
 Tournaments; Avoiding Double Tax
Tournaments; Avoiding Double Tax; Chits; Are They Invoices
 Tournaments; Cash To Winner
 Tournaments; Double Tax
 Tournaments; 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; Net Proceeds Going To Charity
 Tournaments; Nonmembers Pay Separately For Prizes
Tournaments; One Fee Includes Cart Plus Entry Fee
 Tournaments; One Fee Paid
 Tournaments; One Fee To Participate
 Tournaments; Part Of Entry Fee Going To Charity
 Tournaments; Participant; Guest Of Member
 Tournaments; Participant; Social Member
 Tournaments; Salt Water Fishing
 Tournaments; Separate Charge Going To Charity
 Tournaments; Similar To Game Of Chance; Cash

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Tournaments; Similar To Game Of Chance; Credit Book
 Tournaments; Sponsor Of Pro-Am; Purchaser Of Goods & Services
 Tournaments; Sponsorship; Advertising
 Tournaments; Trophies
 Tournaments; Winner Takes All; Cash
 Tournaments; Winner Takes All; Credit Book

Vending

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

Yacht Club

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

CROSS REFERENCES

Florida Statutes

Florida Administrative Code - Rules

Florida Technical Assistance Advisements

Florida Attorney General Opinions

Florida Court Cases

Florida Forms

Florida Memos

Florida Tax Information Publications

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