



## Tax Information Publication

# TIP

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### **Sales Tax on Admissions and Membership Fees Imposed by Gun Clubs**

Florida law generally requires dealers to collect sales tax on charges for admissions that allow entry to any place of amusement, sport, or recreation. Membership fees paid to organizations that provide physical fitness facilities or recreational facilities are also taxable admissions. Examples of taxable admissions and membership fees include charges for entry to golf courses, tennis courts, swimming pools, yachting, boating, athletic, exercise, and fitness facilities. The organization selling such an admission must collect sales tax on the fee charged.

Beginning July 1, 2015, admission charges or membership fees collected by organizations whose primary purpose is to provide shooting ranges for target or skeet shooting are not subject to sales tax.

**References: Section 12, Chapter 2015-221, Laws of Florida; Section 212.04(2)(a)10., Florida Statutes**

#### **For More Information:**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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