

## Revenue Notice # 92-23

### Sales and Use Tax - Member Governed and Controlled Clubs that Provide Sports or Athletic Facilities for Members

#### Revenue Notice #92-23 was revoked by Revenue Notice #98-22.)

Memberships to any club or organization that is governed and controlled by its members, and that provides sports or athletic facilities for members, other than YMCA and YWCA memberships, are taxable. Also taxable are one-time fees, and periodic membership dues, such as:

- initiation fees
  - capital improvement assessment fees
  - social memberships (admittance to club, but not use of athletic facilities)
  - stock purchase assessments
  - stock transfer fees (paid when stock is purchased)
- The above fees are taxable, even if stated separately from the membership dues.

Michael E. Boekhaus

Director, Appeals, Legal Services & Criminal Investigation Division

Dated : November 30, 1992

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