



**QUESTION:** Is the "Paid Date" between July 1, 2024, and July 31, 2024, the controlling date for the Freedom Holiday, irrespective of when the invoice is created, referred to as the "Invoice Date" to be used for an admission between July 1, 2024, and December 31, 2024, the "Admissions Date"?

**ANSWER:** Yes, the date the charge for the admission is paid (i.e., "Paid Date") is the controlling date for the Freedom Month Sales Tax Holiday. Therefore, any dues paid from July 1, 2024, through July 31, 2024, for membership occurring through December 31, 2024, would be exempt from tax under the Freedom Month Sales Tax Holiday.

November 26, 2024

[REDACTED]  
[REDACTED]  
[REDACTED]

Via E-mail: [REDACTED]

Re: Technical Assistance Advisement – TAA #: 24A-015  
[REDACTED] (“Club”)  
Sales and Use Tax – Freedom Month Sales Tax Holiday  
Chapter 2024-158, Section 58, Laws of Florida (“L.O.F.”)  
Section 212.04, Florida Statutes (“F.S.”)  
Rule 12A-1.005, Florida Administrative Code (“F.A.C.”)  
BP #: [REDACTED]

Dear [REDACTED]:

This is in response to your letter dated [REDACTED], requesting this Department’s issuance of a Technical Assistance Advisement (“TAA”) pursuant to Section(s.) 213.22, F.S., and Rule Chapter 12-11 F.A.C, Florida Administrative Code, regarding the matter discussed below. Your request has been carefully examined, and the Department finds it to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of s. 213.22, F.S.

**Requested Advisement**

Is the "Paid Date" between July 1, 2024, and July 31, 2024, the controlling date for the Freedom Holiday, irrespective of when the invoice is created, referred to as the "Invoice Date" to be used for an admission between July 1, 2024, and December 31, 2024, the "Admissions Date"?

### **Facts and Definitions Provided by Taxpayer**

Club is a private membership club which provides physical fitness facilities.

Freedom Summer Sales Tax **Holiday** will be referred to as a "**Holiday**."

Invoicing of a retail sale of admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks and fitness facilities will be referred to as "**Invoice Date(s)**."

Receiving payment for a retail sale of admissions to music events, sporting events, cultural events, specified performances, movies, museums, state parks and fitness facilities will be referred to as "**Paid Date(s)**."

Admission to the events held between July 1, 2024, and December 31, 202[4], will be referred to as "**Admission Date(s)**".

Private and membership Clubs providing physical fitness facilities will be referred to as "**Club(s)**."

**Invoice Generated.** Club generates a Member invoice for Club dues for the rest of the annual year on June 30, 2024.

**Accounts Receivable Created.** The invoice creates an accounts receivable in its accounting system on June 30, 2024, the "**Invoice Date**."

**Invoice Paid.** The invoice is for an Admission will be paid between July 1, 2024, and July 31, 2024, the "**Paid Date**."

**Use Of Admission.** The fee will be used for the monthly dues, an admission between July 1, 2024, and December 31, 2024, the "**Admissions Date**."

### **Law and Discussion**

Section 212.04, F.S., provides that the sales of admissions are taxable in Florida. The term "admissions" is defined as the net sum of money for admitting a person or persons to any place of amusement, sport, or recreation. *See* s. 212.02(1), F.S.

Chapter 2024-158, Section 58, Laws of Florida ("L.O.F."), provides that Florida sales and use tax may not be collected on purchases of admissions made during the period from July 1, 2024, through July 31, 2024, for the "use of or access to private and membership clubs providing physical fitness facilities from July 1, 2024, through December 31, 2024."

On May 8, 2024, the Department published a Tax Information Publication (“TIP”), TIP #24A01-05, regarding the Freedom Month Sales Tax Holiday. The TIP provides that “during the sales tax holiday period, tax is not due on the retail sale of admissions to... fitness facilities.” It further clarifies that “admissions to... private and membership clubs providing physical fitness facilities are eligible for the tax holiday.”

Based on the above, the exemption only applies to dues **paid** from July 1, 2024, through July 31, 2024, for membership occurring through December 31, 2024. Payments made for periods occurring after December 31, 2024, are subject to tax.

### **Conclusion**

Yes, the date the charge for the admission is paid (i.e., "Paid Date) is the controlling date for the Freedom Month Sales Tax Holiday. Therefore, any dues paid from July 1, 2024, through July 31, 2024, for membership occurring through December 31, 2024, would be exempt from tax under the Freedom Month Sales Tax Holiday.

This response constitutes a TAA under s. 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advice, as specified in s. 213.22, F.S. Our response is predicated on those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes, or judicial interpretations of the statutes or rules, upon which this advice is based, may subject similar future transactions to a different treatment than expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., and are subject to disclosure to the public under the conditions of s. 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for TAA, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the Taxpayer. Your response should be received by the Department within ten (10) days of the date of this letter.

If you have any further questions with regard to this matter and wish to discuss them, you may contact me directly at (850)717-6363.

Sincerely,

*Leigh L. Ceci*

Leigh L. Ceci, MAcc  
Tax Law Specialist  
Office of Technical Assistance

CC: [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Record ID: 7001277079

### Office of Technical Assistance Satisfaction Survey

The Florida Department of Revenue invites you to complete the online Office of Technical Assistance Satisfaction Survey to help us identify ways to improve our service to taxpayers. The survey is an opportunity to provide feedback on your recent experience with the Department's office of Office of Technical Assistance. To access the survey, place the following address in your browser's address bar:

<https://tadr.questionpro.com>

When you open the survey, you'll be asked to enter the following information. This information will enable you to complete and submit the survey.

Notification number: 7001277079

Respondent code: 44

Tax type: Sales and Use Tax

Correspondence type: Technical Assistance

If you need technical assistance accessing the survey, please email Douglas Charity at [douglas.charity@floridarevenue.com](mailto:douglas.charity@floridarevenue.com).

Thank you.