

**GOLF COURSES
& COUNTRY
CLUBS**

AUDIT SERVICES

TAX MATRIX

INDUSTRY GUIDANCE

Category: Golf Courses & Country Clubs	Tax Type: Sales & Use Tax
Brief Description: Golf Courses & Country Clubs Tax Matrix	Effective Date: 12-15-2022

The taxability of sales and purchases of tangible personal property and labor services by golf courses and country clubs are summarized below. While this document provides general information as to the taxability of sales and purchases of tangible personal property and labor services by businesses in the amusement and recreation industry, it may not necessarily cover every situation as the taxability may depend on facts and circumstances around the specific transaction. Should a more definitive determination be desired, businesses may request a letter ruling from the Department. [MODOR Letter Ruling Page](#)

This list is not all-inclusive.

Missouri sales or use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Missouri sales or Missouri consumer's use tax must be paid to the vendor or accrued and remitted directly to the Missouri Department of Revenue. Purchases from Missouri vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Missouri consumer's use tax return.

Sales by Golf Courses & Country Clubs:	Taxable/Exempt
Memberships and dues for golf and social activities including but not limited to: clubhouse rentals, swim, tennis, and dive team fees where golf course is a private club with a 501 C 7 IRS exemption	Exempt
Memberships and dues for golf and social activities including but not limited to: clubhouse rentals, swim, tennis and dive team fees, where golf course is open to the public	Taxable
Minimum charge for dining room fees, where the dining room sells meals to the general public	Taxable
Minimum charge for dining room fees, where the dining room sells meals only to members and guests of members	Exempt
Meals sold in club restaurant, where restaurant sales are made to the general public	Taxable
Meals sold in club restaurant, where restaurant sales are only made to members and guests of members	Exempt
Beverages (alcohol and non-alcoholic) which are sold to the general public	Taxable
Beverages (alcohol and non-alcoholic) which are only sold to members and guests of members	Exempt

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Sales by Golf Courses & Country Clubs (continued):	Taxable/Exempt
Greens fees, food, and beverage sales made by a political subdivision	Taxable
Greens fees where greens are available to the public	Taxable
Greens fees where greens are not available to the public	Exempt
Payments made by club members to acquire an ownership equity in the club	Exempt
Special Assessments billed to club members who have an equity ownership in the club	Exempt
Assessment fees to recover payment of property taxes from members who do not have an equity interest	Taxable
Assessment fees to recover payment of property taxes from members who have an equity interest	Exempt
Golf club rentals where tax was paid on the clubs at the time of purchase	Exempt
Golf club rentals where tax was not paid on the clubs at the time of purchase	Taxable
Initiation fee to becoming a member	Exempt
Locker fees	Exempt
Cart rentals where tax was paid at the time of purchase	Exempt
Cart rentals where tax was not paid at the time of purchase	Taxable
Guest fees	Exempt
Tournament entry fees	Taxable
Club storage fees	Exempt
Gratuity	Exempt
Mandatory gratuity in club restaurant where amount is paid to wait staff, and reported as taxable income on wait staff's W-2	Exempt
Golf equipment such as tees, clubs, bags, bag stands, towels, golf balls etc.	Taxable
Apparel such as shoes, shirts, pants, shorts etc.	Taxable
Golfing novelty items	Taxable
Personal training golf lessons	Exempt

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Purchases by Golf Courses and Country Clubs:	Taxable/Exempt
Items purchased for resale	Exempt
Purchases of food with a 501 C 7 IRS exemption	Taxable
Purchases of food for public golf course	Exempt
Equipment and items purchased and used by a club for business operations such as: bag stands, barrier netting, ball caddie, ball dispensers, ball picker, ball and club washer and parts, banners, baskets, brush mat, cart brackets, course ropes and stakes, practice mats, fencing, course markers, flags, flag poles etc.	Taxable
Golf carts where golf course will collect tax on the subsequent rentals	Exempt
Golf carts where golf course will not collect tax on the subsequent rentals	Taxable
Exercise and fitness equipment purchased by a club for use by members and their guests	Taxable
Grounds keeping equipment including but not limited to: riding/walking greens mowers, fairway mower, trim mower, weed trimmers, edger's, greens rollers, bunker rakes, aeration equipment, spraying equipment, backpack blowers, chainsaws, etc.	Taxable
Food preparation equipment and items such as: plates, forks, napkins, kitchen and restaurant supplies, service wared, tables, chairs, etc.	Taxable
Motor Vehicles and accessories	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Copiers, scanners, desktop and laptop computers, monitors, printers, and fax machines	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Pre-printed forms, printer paper, receipt books, pamphlets	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Canned software and software upgrades to maintain or update software delivered via CD Rom	Taxable
Canned software provided via electronic download through the internet	Exempt
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt

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Purchases by Golf Courses and Country Clubs (continued):	Taxable/Exempt
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Utilities	Taxable
Linen services	Exempt
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Lease or rental of any copier, fax, vehicle etc.	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt