TO: Vicki J. Ringer  
   Public Information Director  
FROM: Deana West, Tax Analyst  
       Tax Policy and Appeals Department  
DATE: April 22, 1991  
SUBJECT: Membership Fees to Health Clubs, Spas, Etc...  
         (Admissions Tax)  
          SC Revenue Ruling #90-7  
AUTHORITY: S. C. Code Ann. Section 12-3-140 (1976)  
          SC Revenue Procedure #87-3  
SCOPE: An Information Letter is a temporary document issued for the purpose  
       of disseminating general tax information and to respond to technical  
       questions from within the Commission which are not related to a  
       specific set of facts.  

South Carolina Revenue Ruling #90-7 concluded that charges for membership to health clubs,  
spas, gyms, fitness centers and other similar places are subject to the admissions tax. The  
Commission has postponed the effective date of this ruling from May 1, 1991 to July 1, 1991.