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SC INFORMATION LETTER #91-10

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)

REFERENCE: S. C. Code Ann. Section 12-21-2410 (1976)  
S. C. Code Ann. Section 12-21-2420 (1976)  
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.