

Hall of the House of Representatives
84th General Assembly - Regular Session, 2003
Amendment Form

Subtitle of House Bill No. 1634

"TO CLARIFY THE TAXATION OF DUES AND FEES PAID TO HEALTH SPAS, HEALTH
CLUBS, FITNESS CLUBS, AND PRIVATE CLUBS. "

Amendment No. 1 to House Bill No. 1634.

Amend House Bill No. 1634 as originally introduced:

Page 1, delete line 28 and substitute the following:

"of § 3-9-202(10) which hold any permit from the Alcoholic Beverage"

AND

Page 1, delete lines 31 through 33 and substitute the following:

"(2)(A) Except as provided in subdivision (2)(B) of this section, the gross receipts derived from services provided by or through a health spa, health club, fitness club, or private club shall not be subject to gross receipts tax unless the service is specifically enumerated as a taxable service under this chapter.

(B) The gross receipts derived by a private club from the charges to members for the preparation and serving of mixed drinks or for the cooling and serving of beer and wine shall be subject to gross receipts tax as well as any supplemental taxes as provided by law."



The Amendment was read
By: Representative Napper
LDH/MHF - 022520030915
MHF131

Chief Clerk