

**Dues and Initiation Fees Paid to Rod or Gun Clubs  
No Longer Subject to Sales Taxes**

Effective for membership periods beginning on or after October 1, 1996, dues and initiation fees paid by members to rod or gun clubs (e.g., fishing and hunting clubs) are no longer subject to the New York State and local sales taxes. These taxes were imposed under sections 1105(f)(2), 1107 and 1109 of Article 28 and pursuant to the authority of Article 29 of the Tax Law. The Tax Department has examined its longstanding policy concerning the taxability of dues and initiation fees paid to these clubs and has determined that such policy should be revised.

A rod or gun club that is registered with this department as a vendor **solely** for the purposes of collecting, reporting and remitting sales taxes on members' dues and initiation fees is no longer required to be registered. In this case, the club must file its *Final* sales tax return in accordance with the return's instructions. The club must also complete the back of its Certificate of Authority and return it to the Tax Department attached to the final return.

State and local sales taxes on dues and initiation fees paid to a rod or gun club for membership periods beginning on or after October 1, 1996, may be refunded. An application for refund must be filed within three years after the date when the taxes were required to be paid by the rod or gun club to the Tax Department. The application for refund should be filed by the individual member who paid sales taxes on his or her dues or initiation fees. However, in the event that the rod or gun club has repaid these taxes to its members, the club may file the application for refund of those taxes paid over to the Tax Department.