



# Guideline

## Sales Tax Shooting Preserves, Game Farms and Hunting Clubs

*Cory Fong*  
*Tax Commissioner*

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Shooting preserves, game farms and hunting clubs are in the business of permitting individuals the privilege of hunting in designated areas for a fee. This fee is regarded as a charge for a nontaxable service. Charges for lodging, meals and sales of tangible personal property are subject to tax.

If a charge includes both taxable and nontaxable charges, the total charges are subject to sales tax. Nontaxable charges are not subject to sales tax *provided* the nontaxable charges are separately stated on the invoice or billing to the customer.

### Membership Fees or Charges

The fees or charges for membership to these facilities, which provide access to private lands, are not subject to sales tax. This includes the charges for guides, guided hunting trips or game release charges.

### Purchase and Sale of Game

The purchase and sale of game for use in the operation of shooting preserves, game farms, or hunting clubs are not subject to sales or use tax.

The purchases of feed, which is fed to the game, are not subject to sales or use tax.

### Taxable Charges

**Lodging and meals:** Charges for lodging or meals are subject to sales tax. If the shooting preserve, game farm or hunting club provides bed and breakfast accommodations, such operations are regarded in the same manner as those by a hotel or motel. Accordingly, any charge made for lodging or meals will be subject to sales tax. For additional information on lodging and meals, please refer to the *Hotel, Motel Sales and Use Tax* and *Restaurant Sales and Use Tax* guidelines which are available on our web site or by contacting our office.

**Sales of tangible personal property:** The sales of tangible personal property are subject to sales tax. This may include sales of gift items, ammunitions, clothing, or other items.

### Purchases For Your Own Use

The purchases of supplies and equipment used in the operation of the shooting preserves, game farms, or hunting clubs are taxable, unless the items are specifically identified as nontaxable; i.e., game birds, game animals, and feed. Tax should be paid to suppliers when purchasing taxable items. If sales taxes are not paid at the time of purchase, tax should be reported on the cost of the items on the *Items Subject to Use Tax* line of the State Sales and Use Tax Return.

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