

HB 223 -- Taxation of Health and Fitness Memberships and Equipment

Sponsor: Yates

This bill authorizes an exemption from state and local sales and use tax for dues or membership fees to any health club, athletic club, exercise club, fitness club, or other similar club or facility and from state sales and use tax for any health, fitness, exercise, or similar equipment purchased for private use in a home.

Beginning January 1, 2009, the bill authorizes an individual income tax deduction for the purchase price of fitness equipment and the total amount paid for fitness fees, as long as the costs have not been deducted on the taxpayer's federal income tax return.

The provisions regarding the individual income tax deduction for fitness equipment and fees will expire December 31 six years from the effective date.