

Accommodations Tax Procedures
Approved by County Council: March 16, 1992

1. Accommodations Tax Advisory Committee -- Seven members appointed annually by County Council.
 - A. Two members representing the lodging industry in the county;
 - B. Two members representing businesses in the county that primarily serve visitors to the county, to include restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities;
 - C. One member representing the cultural organizations of the county; and
 - D. Two citizens-at-large who may or may not be associated or affiliated with the hospitality industry or cultural organizations of the county.

2. Organization, Meetings, Staff, Solicitation of Applications.
 - A. The Advisory Committee shall, at the first meeting of each funding cycle, elect a chairman and vice-chairman. Roberts Rule of Order, latest edition, shall govern the conduct of meetings.
 - B. The Advisory Committee shall conduct its business in compliance with the S.C. Freedom of Information Act and the S.C. Ethics Act. Meetings must be held in facilities accessible to the disabled. Meetings must be publicly advertised and media notified.
 - C. Staff support for the Advisory Committee's work shall be provided by the County Administrator or his/her designee, who shall serve as committee secretary, ex-officio.
 - D. Each year, solicitation of applications shall be run as display advertisements in the county's two newspapers. In addition, past applicants shall be sent certified letters notifying them of the availability of application forms and the deadline for submission of applications. Applications shall be solicited for monies from two funds: 1) tourism promotion fund and 2) tourism related expenditure fund.

3. Allocation of Funds.
 - A. The first \$25,000 plus five percent of the expected balance must be allocated to the general fund of the county, which is the sole responsibility of County Council, unless otherwise determined by the Council.
 - B. Thirty percent of the remaining amount shall be made available for a tourism promotion fund. The Advisory Committee must recommend to County Council, one or more organizations which meet the requirements of S.C. Code of Laws, Section 6-4-10(3), to manage and direct the expenditure of these funds. Organizations so designated shall submit to the Advisory Committee a proposed tourism promotion budget which shall be reviewed and forwarded to County

Council with comments and recommendations. At the end of each fiscal year, an organization receiving such funds shall render an accounting of the expenditure to the County Administrator.

- C. The remaining balance plus any interest earned shall be allocated to a tourism-related expenditures fund, as defined by S.C. Code of Laws, Section 6-4-10(4), which may be spent for:
 - a. advertising and promotion of tourism;
 - b. promotion of the arts and cultural events;
 - c. construction, maintenance, and operation of facilities for civic and cultural activities, including construction and maintenance of access and other nearby roads and utilities for such facilities;
 - d. the criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities;
 - e. public facilities such as restrooms, dressing rooms, parks and parking lots, tourist shuttle transportation, control and repair of water front erosion;
 - f. operating visitor information centers.

The Advisory Committee must solicit, receive, review, and provide written comments/recommendations to County Council for any and all applications considered for use of money from this tourism-related expenditure fund.

- D. County Council shall designate all or part of the Accommodations Tax revenues allocated to the General Fund for tourism-related expenditures. However, such funds are exempt from the procedures set forth herein, unless otherwise determined by Council, on an annual basis.

4. Tourist Related Expenditures - Guidelines and Priority Considerations.

A. Schedule

- 1. Advertise funding - first week of February.
- 2. Send notices to previous applicants - second week of February.
- 3. Make application forms available - second week of February.
- 4. Deadline for application submission - second week of March.
- 5. Review of Applications - including personal presentations - third week of March through second week of April.

6. Forward recommendations to County Council for budget consideration - second week of April.

B. Guidelines

1. Give priority to one community-wide festival for each of the incorporated communities, as recognized and endorsed as such by the municipal and county councils.
2. ~~Treat all community wide festivals alike in Funding.~~ Deleted April 14, 1997)
3. Do not fund any applicant more than requested.
4. Treat the "Southern 500 Countdown" as a community-wide festival.
5. Applicants or Sponsor/Fiscal Agents must give evidence of being fully organized, community supported, and non-profit (i.e. an IRS tax-exempt ID number) or a governmental entity. (Revised Jan. 6, 1998)
6. Do not consider phasing out funding for festivals. (Added March 15, 1993)
7. ~~Do not consider late applications.~~ (Added February 2, 1998) Applications must be received in the County Administrator's Office by 5:00 p.m. on the deadline date or postmarked by the deadline date. (Revised April 25, 2000)