



## Darlington County Accommodations Tax Process

### **Allocation of Accommodations Tax Revenue**

Title 6, Chapter 4 of the S.C. Code of Laws provides for the allocation of Accommodations Tax revenues collected by a county or municipality and provides that a portion of the Accommodations Tax be allocated by the municipality or county to be used for “tourism-related expenditures.” These expenditures are defined as follows:

1. Advertising and promotion of tourism.
2. Promotion of the Arts and Cultural Events.
3. 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.
4. The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities.
5. Public facilities, such as restrooms, dressing rooms, parks and parking lots.
6. Tourist shuttle transportation.
7. Control and repair of waterfront erosion.
8. Operating Visitor Information Centers.

### **Eligible Applicants**

Public or private non-profit organizations with projects that promote tourism, the arts, and cultural events; provide facilities and services for civic and cultural activities; or support tourism-related services. The following minimum eligibility documentation must be included with/attached to applications:

- Applicant Federal ID number
- IRS Tax Exemption Letter/Certificate
- SC Secretary of State Charity Registration Letter (*with current date*)
- Certificate of Incorporation or Certificate of Existence or Charter

### **FY 26/27 Accommodations Tax Funds**

- (1) **\$59,397** (30% Special Funds) for organizations such as a chamber of commerce, visitor/convention bureau, regional tourism commission, etc. with an existing, ongoing tourist promotion program.
- (2) **\$57,830** for tourism-related expenditures - projects that promote tourism, the arts, and cultural events; provide facilities and services for civic and cultural activities; or support tourist-related services.

**Application Deadline** - March 9, 2026.

### **Accommodations Tax Review Process**

- The County Accommodations Tax Advisory Committee will review the applications and develop funding recommendations for consideration by Darlington County Council.
- **The Accommodations Tax Advisory Committee will recommend funding for expenditures that attract or provide for tourists pursuant to the definition of “travel” and “tourism” as defined in Section 6-4-5(4) of South Carolina Code of Laws, as amended - “The action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.” Home community being activities associated with all overnight trips away from home in paid or unpaid accommodations and day trips to places 50 miles or more, one way, from the traveler’s origin.**



**Darlington County**  
**Accommodations Tax Application**  
**FY26/27**  
*(July 1, 2026 – June 30, 2027)*  
**Deadline: March 9, 2026**

**Please type your responses in this fillable form.**

**SECTION A - Applicant Information**

Organization Name: \_\_\_\_\_ Federal ID No. \_\_\_\_\_

Non-Profit Status: \_\_\_501(c)3 \_\_\_501(c)4 \_\_\_501(c)6 \_\_\_501(d) Other \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_ Email: \_\_\_\_\_

**SECTION B - Project/Event Information**

Project/Event Name: \_\_\_\_\_

Amount Requested \$ \_\_\_\_\_ Event Date(s): \_\_\_\_\_

Project Category: *(Check One)*

<input type="checkbox"/>	Advertising/Promotion	<input type="checkbox"/>	Tourism Related Events	<input type="checkbox"/>	Tourism Related Facilities
<input type="checkbox"/>	Tourism Related Public Services	<input type="checkbox"/>	Tourist Public Transportation	<input type="checkbox"/>	Visitor Information Center

**General Description of Project/Event.**

**Describe how Accommodations Tax funds will be used.**

**SECTION C - Projected Tourism Impact**

**Estimated # in Attendance:** \_\_\_\_\_ **Estimated # of Tourists:** \_\_\_\_\_  
*(Tourists are defined as those who travel at least 50 miles from their origin.)*

**Estimated # of Overnight Stays / Rooms:** \_\_\_\_\_

**Identify your target audience.**

**Describe the methods you will use to capture/track the number of attendees and tourists.**

**Describe how the project will attract tourists/promote tourism in Darlington County:**

**SECTION D - Budget Of Planned Expenditures**

Budget Item	County A-Tax	Other Funds	Total	Description of Use
Personnel Expenses	\$	\$	\$	
Operating Expenses	\$	\$	\$	
Contractual Expenses	\$	\$	\$	
Capital Expenses	\$	\$	\$	
Totals	\$	\$	\$	

**SECTION E - Other Funding Sources**

Other Funding Sources	Amount Received or Requested	Other Funding Sources	Amount Received or Requested
	\$		\$
	\$		\$

**SECTION F - Previous Accommodations Tax Funding & Attendance**

Fiscal Year	County A-Tax Received	Other A-Tax Received	Total # in Attendance	Total # of Tourists
FY24/25	\$	\$		
FY25/26	\$	\$		

**SECTION G - Advertising Plan - Where will you advertise?**

**SECTION H - Board of Directors - Attach list of your organization's Board of Directors**

**SECTION I - Signature of Project Director**

Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Checklist of Attachments**

- List of Board of Directors
- IRS Tax Exemption Letter/Certificate
- SC Secretary of State Charity Registration Letter (*with current date*)
- Certificate of Incorporation or Certificate of Existence or Charter

**Submit Application**

- Mail: County Administrator's Office, ATTN: JaNet Bishop, 1 Public Square, Room 210, Darlington, SC 29532
- Email: [jbishop@darlesc.net](mailto:jbishop@darlesc.net)

**Recipients -** Must submit a **Final Report Form** after the event or by **September 1, 2027**.