

**CITY OF GEORGETOWN**  
**ANNUAL ACCOMMODATIONS & HOSPITALITY TAX FUNDING**  
**GUIDELINES FY 2019/2020**

1. Accepted for events that promote tourism occurring in the City of Georgetown during the next fiscal year, between July 1, 2019 and June 30, 2020.
2. **Forms to be Submitted :**
  - a. Submit ONE original and ten (10) copies of the following:
    - 1) Application for Accommodations & Hospitality Tax Funding.
    - 2) Financial Profile - Application Form completed - **ATAX/HTAX funding requests only.**
  - b. Submit ONLY ONE (1) copy :**
    - 1) Proof of current registration as a charity with the SC Secretary of State's Office.
3. **Application Packet Due Date:**
  - a. Friday May 24, 2019 by 5:00PM at City Hall, Finance Dept., 1134 N Fraser St, Georgetown, SC 29440
  - b. If after review, a component of the application is determined to be missing or incomplete, the City will notify the applicant. **The applicant is granted five (5) days to resubmit the application packet.**
4. **Committee Review of Applications:**

The City's Accommodations & Hospitality Tax Advisory Committee will review applications on Tuesday, June 18, 2019 at 4:00PM in Police Department Training Room. One representative from the organization must be present to present a brief overview (not to exceed five minutes) of the project before the Committee.
5. **Awards:**

The Committee will prepare a list of recommendations for awards at the City Council meeting on July 18, 2019. Per Council recommendations, awarded/denied letters will be mailed to the recipients.

  - a. Organizations receiving funds are subject to an audit by the City and the SC Tourism Expenditure Review Committee. Funds for expenditures not in compliance must be returned to the City of Georgetown within 30 days of date of notification.
6. **Reimbursement of ATAX/HTAX Awarded Funds:**
  - a. Payment of expenditures is on a reimbursement basis only.
  - b. Submit the following for a reimbursement of ATAX/HTAX funds:
    - 1) A copy of the ATAX/HTAX funded invoice.
    - 2) A copy of the voided check for that expenditure.
  - c. Final reimbursements will not be processed until the Project Evaluation Packet has been submitted.
  - d. ATAX/HTAX awards must be spent by June 30, 2019.
7. **Project Evaluation Packet: (Closing the award)**

Within 45 days after the end of the event or close of the project, the following forms and documentation must be received by the Finance Department at City Hall:

  - 1) Project Evaluation Form completed and signed
  - 2) Financial Profile - Project Evaluation Form - Complete Columns A (Project Budget) and B (Project Actual)
  - 3) FINAL DUE DATE AUGUST 15, 2020 (45 days after FY ends - June 30, 2020)**

## Guidelines to Follow for Eligible ATAX Expenditures

*Per the South Carolina Attorney General's Opinion #85-12, Accommodation Tax funds are to be used by non-profit organizations.*

### **Purpose of Accommodation Tax Awards**

*Per SC State Code of Laws Title 6*

These awards are provided through revenue received by the City of Georgetown for its share of the 2% lodging tax levied by the State of South Carolina. The funds awarded can only be used for tourism related activities:

#### **Eligible tourism related expenditures :**

Section 6-4-10 (4)(b)

1. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
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 the facilities;
4. The criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
5. Public facilities such as restrooms, dressing rooms, parks, and parking lots;
6. Tourist shuttle transportation;
7. Control and repair of waterfront erosion, including beach renourishment;
8. Operating visitor information centers.

### *Additional Guidance from The Tourism Expenditure Review Committee (TERC)*

1. "Travel and "Tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work. The distance traveled must be 50 miles one way.
2. Accommodations and hospitality tax funds must be used to attract and provide for tourists, and cannot be used for an item that would normally be provided by the city. If expenditures cannot be directly related to tourism, then the revenue may not be used to fund the expenditure.
3. Your organization must be able to substantiate how much of the total expenditure is related to tourism and must be able to substantiate the 'percentage of tourism' calculation.
4. Your organization must also report on the Financial Profile any other accommodations and hospitality tax funds requested or received from other municipalities or counties including Georgetown County for the year.

## Guidelines to Follow for Eligible HTAX Expenditures

### *Purpose of Hospitality Tax Awards*

*City of Georgetown Code of Ordinance Chapter 3 Section 21-35*

- A. The city council of the City of Georgetown, South Carolina is hereby authorized to utilize the taxes collected from the imposition of the hospitality tax, and any accrued interest, for activities including, but not limited to:
1. Construction and maintenance of the boardwalk, associated docks and appurtenances and other riverine structures, or purchase of property as deemed necessary to facilitate public access to the waterfront.
  2. Acquisition of property necessary to conduct tourism related activities.
  3. Capital improvements including, but not limited to, public parks, parking facilities, access improvements, museums, public restrooms; and their associated operating costs.
  4. Transportation improvements including construction and resurfacing of streets, stormwater drainage, sidewalks, bikeways, landscaping, and all associated costs including right-of-way acquisition.
  5. The acquisition of land and the construction of passive and active parks and facilities associated with parks including playground equipment, sports facilities, and community recreation facilities.
  6. Acquisition of property and the construction of facilities required for the provision of police and fire service; the acquisition of capital equipment for the provision of police, fire and other public safety services, and costs associated with increasing fire and police personnel.
  7. The payment of bonded indebtedness required to provide the above referenced uses.
  8. Administrative costs associated with collection, accounting for and applying the hospitality assessments.
- B. Funds generated from the additional one per cent local hospitality tax increase adopted by city council on April 26, 1999 shall be utilized for the following purposes:
1. Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
  2. Cultural, recreational, or historic facilities;
  3. Beach access and renourishment;
  4. Highways, roads, streets, and bridges providing access to tourist destinations;
  5. Advertisements and promotions related to tourism development; or
  6. Water and sewer infrastructure to serve tourism-related demand.