

Berkeley County Accommodations Tax Policies, Procedures and Guidelines

Thank you for your interest in the Accommodations Tax Program and available funding. The following information is intended to help you complete your application for funding. Accommodations Tax funds are available under section 6-1-530 of State Law and must be used exclusively for the following purposes:

1. Tourism related buildings;
2. Tourism related cultural, recreation, or historic facilities;
3. Beach access, re-nourishment, or other tourism related lands and water access;
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.

Funding from the Berkeley County Accommodations Tax should be considered supplementary to the budget of any applicant. All applicants are encouraged to seek other funding sources and to develop diversified financial support. Funding request should reflect genuine need for the proposed activities. Applicants should carefully assess their own needs and resources, and apply accordingly.

The policies, procedures and guidelines used in determining eligibility and funding have been outlined below. The Accommodations Tax Advisory Committee may make awards at such other times as may be deemed appropriate by the Committee and County Council.

Policies and Procedures

1. Accommodations Tax applications are now being accepted. The deadline to submit an application is Monday, August 1, 2016. The committee will hold a public meeting(s) to review applications. Please visit www.berkeleycountysc.gov for dates and times.
2. In your application, state the amount you are requesting from the Accommodations Tax fund and the percentage this amount represents of your total project budget.
3. Applications should be submitted with one (1) original and seven (7) copies.
4. Accommodations Tax funds are for the use of non-profit organizations only (Reference South Carolina Attorney General's Opinion #85-12). Proof of non-profit status must accompany all requests for funding.

5. Guidelines regarding tourism

Eligible tourism related expenditure categories include:

a. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity.

b. Promotion of the arts and cultural events:

- ❖ 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. Tourists are generally defined as those who travel at least 50 miles to attend an event.
- ❖ Accommodations Tax funds must be used to attract and provide for tourist, and must be spent on tourism related expenditures. If expenditure cannot be directly related to tourism, then Accommodation Tax may not be used to fund the expenditure. **Note:** Accommodations Tax funds awarded in one funding year which are not spent by the end of twelve (12) months from the date of awarding the funds must be returned to the Committee to be redistributed. Exception to this rule is approval of the Committee and County Council for a longer term for expenditure.
- ❖ Organizations applying for funds must include on their application any other Accommodation Tax funds they have requested or received from other municipalities or counties for the same year.

6. Funding in one funding year does not automatically ensure funding in future years.

7. All organizations receiving Accommodations Tax funding are subject to audit by Berkeley County.

8. Recipients must provide a final accounting after the funded event. This report must include the following:

- ❖ A list of the amount and purpose of each Accommodations Tax expenditure.
- ❖ The amount of Accommodations Tax funds not spent.
- ❖ Description of how the event or project attracted tourists to the area and promoted tourism.

9. To request a change in use of funds from the use stated in the original request and award, an amended application must be submitted to the Committee. This amended application must be approved by the Committee and County Council before the expenditure is authorized.

10. The Accommodations Tax Chairperson or an official designee will present the Committee's recommendations to County Council for approval.

11. In the event of a catastrophic event in Berkeley County, the Accommodations Tax Committee may meet to recommend the expenditure of funds for marketing purposes.

12. Please note: Incomplete applications, at the discretion of the Committee, may not be considered.