

2018  
Berkeley County Accommodations Tax  
Guidelines for Application

Date Application Submitted:

Applicant Organization:

Contact Person:

Address:

Email:

Daytime Phone Number:

Project:

Purpose:

Goal:

Is this a non-profit or government connected organization?

Total Budget:

The Amount you are requesting from the Berkeley County Accommodation Tax:

How do you plan to spend this grant?

Anticipated outcomes:

Expected Impacts on Attracting Tourist:

Note: Date for receiving 2018 applications has been extended to September 4, 2018. Applications received after September 4, 2018 will not be accepted.

Please submit to:

Jennifer Hinson

[Jennifer.hinson@Berkeleycountysc.gov](mailto:Jennifer.hinson@Berkeleycountysc.gov)

Finance Department

Berkeley County Government

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## 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.

Funding from Berkeley County Accommodations Tax should be considered supplementary to the budget of any applicant. All applicants are encouraged to seek other funding sources and develop diversified financial support. A funding request should reflect a genuine need for the proposed project.

Applicants should carefully plan every aspect of their project, assess the project needs, detailing all requirements, resources, and expenditures for the project, and apply accordingly.

South Carolina law defines tourism to mean “the activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work [Section 6-4-5(4)]. The national Tourism Industry Association and the South Carolina Department of Parks, Recreation, and Tourism commonly accept travel and tourism “as 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.”

In order to qualify as a “tourism-related expenditure,” an expenditure must meet the following two tests:

- a) The expenditure must be used to attract and/or provide for tourists; and
- b) The expenditure cannot be used for an item that would normally be provided by the county and/or municipality.

If an expenditure cannot be directly related to tourism, then Accommodation Tax may not be used to fund the expenditure.

To make a determination regarding the purpose or intent of an activity or event, the Accommodations Tax Advisory Committee [Section 6-4-25] looks to substantiate the promotional activities undertaken to bring non-residents into the area to attend the funded activity.

The following policies, procedures, and guidelines below should be used in filling out your Accommodations Tax application form:

1. Accommodations Tax applications will be accepted between July 1<sup>st</sup> and August 1<sup>st</sup>, the deadline. Visit [www.berkeleycountysc.gov](http://www.berkeleycountysc.gov) for application form under *Accommodations Tax Information*, under *County Information*, at bottom of *Homepage*.

The Accommodations Tax Advisory Committee may make awards at such other times as deemed appropriate by the Advisory Committee and County Council.

2. Accommodations Tax funds are for the use of non-profit organizations only (Ref: South Carolina Attorney General's Opinion #85-12). Proof of non-profit status must accompany all requests for funding.

3. On your application, state the amount you are requesting for your project, activity, and/or event from the Accommodations Tax fund.

4. Applications should be submitted with one (1) original and seven (7) copies.

5. Guidance on the different categories of tourism-related expenditures include:

- a) Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity [Section 6-4-10(4)(b)(1)];
- b) Promotion of the arts and cultural events [Code Section 6-4-10(4)(b)(2)];
- c) Operation of Visitors Centers [Code Section 6-4-10(4)(b)(8)]

6. 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 Advisory Committee for redistribution. An exception to this rule is approval of the Advisory Committee and County Council for a longer term for expenditure / project.

7. Organizations applying for funds must include on their application any other Accommodation Tax funds they have requested and/or received from other counties or municipalities for the same year.

8. The Accommodations Tax Advisory Committee Chairperson, or an official designee, will present the Committee's recommendations to County Council for approval of the application.

9. Recipients must provide a final accounting of funding to the Advisory Committee after completion of the project. This report must include the following:

- a) Paid invoices, statements, etc., stating the amount and purpose of each Accommodations Tax expenditure used in accomplishment of the project.
- b) The amount of Accommodations Tax funds not spent, and reason for such.
- c) Description of how the event, activity, or project attracted tourists to the area and promoted tourism.

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

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

12. Incomplete applications, at the discretion of the Advisory Committee, may not be considered.

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

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