

Lancaster County Accommodations Tax Advisory Committee Meeting Agenda

Friday, March 9, 2018

**County Council Conference Room
County Administration Building
101 N. Main Street
Lancaster, SC 29720**

1. Welcome & Introduction **12:00 p.m.**

2. Call to Order

3. Oath of Office

4. Election of officers

5. Approval of the agenda *[deletions and additions of non-substantive matters]*

6. Citizens Comments

7. Discussion/Actions Items

- Review of ATax Program & Laws – *pgs. 2-29*
- Discussion of Current Funding Available & Grant Application Deadlines – *pgs. 30-31*

8. Announcements

- Set next meeting date

Adjournment

*Anyone requiring special services to attend this meeting should contact 285-1565 at least
24 hours in advance of this meeting.*

*Lancaster County Accommodations Tax Advisory Committee agendas are posted at the Lancaster
County Administration Building and are available on the Website: www.mylancaster.org*

CHAPTER 4
Allocation of Accommodations Tax Revenues

SECTION 6-4-5. Definitions.

As used in this chapter:

- (1) "County area" means a county and municipalities within the geographical boundaries of the county.
- (2) "Cultural", as it applies to members of advisory committees in Section 6-4-25, means persons actively involved and familiar with the cultural community of the area including, but not limited to, the arts, historical preservation, museums, and festivals.
- (3) "Hospitality", as it applies to members of the committees in item (2), means persons directly involved in the service segment of the travel and tourism industry including, but not limited to, businesses that primarily serve visitors such as lodging facilities, restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities.
- (4) "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.

HISTORY: 1991 Act No. 147, Section 1; 2001 Act No. 74, Section 2; 2002 Act No. 312, Section 2.

SECTION 6-4-10. Allocation to general fund; special fund for tourism; management and use of special fund.

The funds received by a municipality or a county in county areas collecting more than fifty thousand dollars from the local accommodations tax provided in Section 12-36-2630(3) must be allocated in the following manner:

- (1) The first twenty-five thousand dollars must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.
- (2) Five percent of the balance must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.
- (3) Thirty percent of the balance must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity. To manage and direct the expenditure of these tourism promotion funds, the municipality or county shall select one or more organizations, such as a chamber of commerce, visitor and convention bureau, or regional tourism commission, which has an existing, ongoing tourist promotion program. If no organization exists, the municipality or county shall create an organization with the same membership standard in Section 6-4-25. To be eligible for selection the organization must be organized as a nonprofit organization and shall demonstrate to the municipality or county that it has an existing, ongoing tourism promotion program or that it can develop an effective tourism promotion program. Immediately upon an allocation to the special fund, a municipality or county shall distribute the tourism promotion funds to the organizations selected or created to receive them. Before the beginning of each fiscal year, an organization receiving funds from the accommodations tax from a municipality or county shall submit for approval a budget of planned expenditures. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the municipality or county which distributed them. Fees allocated pursuant to this subsection must not be used to pledge as security for bonds and to retire bonds. Also, fees allocated pursuant to this subsection must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, and not used to pledge as security for bonds and to retire bonds.
- (4)(a) The remaining balance plus earned interest received by a municipality or county must be allocated to a special fund and used for tourism-related expenditures. This section does not prohibit a municipality or county from using accommodations tax general fund revenues for tourism-related expenditures.
- (b) The funds received by a county or municipality which has a high concentration of tourism activity may be used to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual

promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide for tourists.

“Tourism-related expenditures” include:

(i) advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

(ii) promotion of the arts and cultural events;

(iii) 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;

(iv) 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;

(v) public facilities such as restrooms, dressing rooms, parks, and parking lots;

(vi) tourist shuttle transportation;

(vii) control and repair of waterfront erosion, including beach renourishment;

(viii) operating visitor information centers.

(c)(i) Allocations to the special fund must be spent by the municipality or county within two years of receipt. However, the time limit may be extended upon the recommendation of the local governing body of the county or municipality and approval of the oversight committee established pursuant to Section 6-4-35. An extension must include provisions that funds be committed for a specific project or program.

(ii) Notwithstanding the provisions of subsubitem (i), upon a two-thirds affirmative vote of the membership of the appropriate local governing body, a county or municipality may carry forward unexpended allocations to the special fund beyond two years provided that the county or municipality commits use of the funds exclusively to the control and repair of waterfront erosion, including beach renourishment. The county or municipality annually shall notify the oversight committee, established pursuant to Section 6-4-35, of the basic activity of the committed funds, including beginning balance, deposits, expenditures, and ending balance.

(d) In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in the geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical.

HISTORY: 1990 Act No. 612, Part II, Section 74B; 1991 Act No. 147, Section 1; 2010 Act No. 284, Section 2, eff upon approval (became law without the Governor’s signature on June 28, 2010); 2014 Act No. 184 (S.294), Sections 1, 2, eff June 2, 2014.

Effect of Amendment

The 2010 amendment, in item (3), inserted “only” preceding “for advertising” in the first sentence and added the last two sentences.

2014 Act No. 184, Section 1, in subsection (4)(b), changed the paragraph designators from arabic to roman numbers”; and in subsection (4)(b)(vii), inserted “, including beach renourishment”.

2014 Act No. 184, Section 2, rewrote subsection (4)(c).

SECTION 6-4-15. Use of revenues to finance bonds.

A municipality or county may issue bonds, enter into other financial obligations, or create reserves to secure obligations to finance all or a portion of the cost of constructing facilities for civic activities, the arts, and cultural events which fulfill the purpose of this chapter. The annual debt service of indebtedness incurred to finance the facilities or lease payments for the use of the facilities may be provided from the funds received by a municipality or county from the accommodations tax in an amount not to exceed the amount received by the municipality or county after deduction of the accommodations tax funds dedicated to the general fund and the advertising and promotion fund. However, none of the revenue received by a municipality or county from the accommodations tax may be used to retire outstanding bonded

indebtedness unless accommodations tax revenue was obligated for that purpose when the debt was incurred.

HISTORY: 1991 Act No. 147, Section 1.

SECTION 6-4-20. Administration account established; State Treasurer's duties; distribution of account revenues; exceptions to tourism spending mandate.

(A) An accommodations tax account is created to be administered by the State Treasurer.

(B) At the end of each fiscal year and before August first a percentage, to be determined by the State Treasurer, must be withheld from those county areas collecting four hundred thousand dollars or more from that amount which exceeds four hundred thousand dollars from the tax authorized by Section 12-36-2630(3), and that amount must be distributed to assure that each county area receives a minimum of fifty thousand dollars. The amount withheld from those county areas collecting four hundred thousand dollars or more must be apportioned among the municipalities and the county in the same proportion as those units received quarterly remittances in Section 12-36-2630(3). If the total statewide collections from the local accommodations tax exceeds the statewide collections for the preceding fiscal year then this fifty thousand dollar figure must be increased by a percentage equal to seventy-five percent of the statewide percentage increase in statewide collections for the preceding fiscal year. The difference between the fifty thousand dollars minimum and the actual collections within a county area must be distributed to the eligible units within the county area based on population as determined by the most recent United States census.

(C) At the end of each fiscal year and before August first, the State Treasurer shall distribute to each county area collecting more than fifty thousand dollars but less than four hundred thousand dollars an additional fifteen thousand dollars. If the total statewide collections from the local accommodations tax exceed the statewide collections for the preceding fiscal year, this fifteen thousand dollar figure must be increased by a percentage equal to seventy-five percent of the statewide percentage increase in statewide collections for the preceding fiscal year. This amount must be distributed in the same manner as the fifty thousand dollars in subsection (B). The amount paid those qualified county areas under this subsection must be paid from the account created under this section.

(D) The amount withheld in excess must be distributed to the county areas whose collections exceed four hundred thousand dollars based on the ratio of the funds available to the collections by each county area.

(E) The accommodations tax funds received by a municipality or county in county areas collecting fifty thousand dollars or less are not subject to the tourism-related provisions of this chapter.

(F) Two percent of the local accommodations tax levied pursuant to Section 12-36-2630(3) must be remitted quarterly and equally to the eleven agencies designated by law and regional organizations to administer multi-county tourism programs in the state tourism regions as identified in the promotional publications of the South Carolina Department of Parks, Recreation and Tourism. This remittance is in addition to other funds that may be allocated to the agencies by local governments.

(G) The State Treasurer may correct misallocations to counties and municipalities from accommodations tax revenues by adjusting subsequent allocations, but these adjustments may be made only in allocations made in the same fiscal year as the misallocation.

HISTORY: 1990 Act No. 612, Part II, Section 74B; 1991 Act No. 147, Section 1; 1991 Act No. 168, Section 2.

Code Commissioner's Note

1991 Act No. 168, Section 2, originally amended this section by adding item "(5)." By direction of the Code Commissioner, the added text was redesignated as subsection "(G)" to conform to the designations in the earlier amendment of this section by 1991 Act No. 147, Section 1.

SECTION 6-4-25. Advisory Committee; guidelines for expenditures; annual reports; reports to Accommodations Tax Oversight Committee.

(A) A municipality or county receiving more than fifty thousand dollars in revenue from the accommodations tax in county areas collecting more than fifty thousand dollars shall appoint an advisory committee to make recommendations on the expenditure of revenue generated from the accommodations tax. The advisory committee consists of seven members with a majority being selected from the hospitality industry of the municipality or county receiving the revenue. At least two of the hospitality industry members must be from the lodging industry where applicable. One member shall represent the cultural organizations of the municipality or county receiving the revenue. For county advisory committees, members shall represent the geographic area where the majority of the revenue is derived. However, if a county which receives more in distributions of accommodations taxes than it collects in accommodations taxes, the membership of its advisory committee must be representative of all areas of the county with a majority of the membership coming from no one area.

(B) A municipality or county and its advisory committee shall adopt guidelines to fit the needs and time schedules of the area. The guidelines must include the requirements for applications for funds from the special fund used for tourism-related expenditures. A recipient's application must be reviewed by an advisory committee before it receives funds from a county or municipality.

(C) Advisory committees shall submit written recommendations to a municipality or county at least once annually. The recommendations must be considered by the municipality or county in conjunction with the requirements of this chapter.

(D) Municipalities and counties annually shall submit to the South Carolina Accommodations Tax Oversight Committee:

(1) end-of-the-year report detailing advisory committee accommodations tax recommendations;

(2) municipality's or county's action following the recommendations;

(3) list of how funds from the accommodations tax are spent, except for the first twenty-five thousand dollars and five percent of the balance in Section 6-4-10(2) allocated to the general fund. The list is due before October first and must include funds received and dispersed during the previous fiscal year;

(4) list of advisory committee members noting the chairman, business address if applicable, and representation of the hospitality industry including the lodging industry and cultural interests.

(E) The regional tourism agencies in Section 6-4-20 annually shall submit reports on their budgets and annual expenditure of accommodations tax funds pursuant to this chapter to the Accommodations Tax Oversight Committee.

HISTORY: 1991 Act No. 147, Section 1; 2002 Act No. 312, Section 3.

SECTION 6-4-30. Repealed by 2003 Act No. 96, Section 3.MM, eff June 18, 2003.

Editor's Note

Former section 12-10-35 was entitled "Department of Revenue's duties regarding accommodations taxes" and was derived from 1991 Act No. 147, Section 1; 1997 Act No. 87, Section 1; 2001 Act No. 74, Section 3.B.

SECTION 6-4-35. Tourism Expenditure Review Committee.

(A) There is established the Tourism Expenditure Review Committee consisting of eleven members as follows:

(1) one member appointed by the Speaker of the House;

(2) one member appointed by the President Pro Tempore of the Senate;

(3) the Director of the South Carolina Department of Parks, Recreation and Tourism, or his designee, ex officio;

(4) eight members appointed by the Governor as follows:

(a) one member on the recommendation of the South Carolina Association of Tourism Regions;

(b) one member on the recommendation of the South Carolina Association of Convention and Visitors Bureaus;

(c) one member on the recommendation of the South Carolina Travel and Tourism Coalition;

- (d) one member on the recommendation of the Municipal Association of South Carolina;
- (e) one member on the recommendation of the South Carolina Association of Counties;
- (f) one member on the recommendation of the Hospitality Association of South Carolina;
- (g) one member on the recommendation of the South Carolina Arts Commission; and
- (h) one member at large.

Appointed members shall serve for terms of four years and until their successors are appointed and qualify, except that of those first appointed by the Governor, four shall serve for a term of two years and the term must be noted on the appointment. Regardless of the date of appointment, all terms expire July first of the applicable year. Members shall serve without compensation but may receive the mileage, subsistence, and per diem allowed by law for members of state boards, committees, and commissions. Vacancies must be filled in the manner of original appointment for the unexpired portion of the term.

(B)(1)(a) The Tourism Expenditure Review Committee shall serve as the oversight authority on all questionable tourism-related expenditures and to that end, all reports filed pursuant to Section 6-4-25(D)(3) must be forwarded to the committee for review to determine if they are in compliance with this chapter. The municipality or county must be notified if an expenditure is questioned, and the committee may consider any further supporting information the municipality or county may provide. If the committee finds an expenditure to be in noncompliance, it shall certify the noncompliance to the State Treasurer, who shall withhold the amount of the expenditure found in noncompliance from subsequent distributions in accommodations tax revenue otherwise due the municipality or county. An appeal from an action of the committee under this subitem lies with the Administrative Law Judge Division.

(b) If the committee determines that a municipality or county has failed to file the reports required pursuant to Section 6-4-25(D)(3), it may impose a fee of five hundred dollars a month or part of a month for each month the report is not filed, but not more than five thousand dollars. The committee shall certify the penalty to the State Treasurer, who shall withhold the amount of the penalty from subsequent distributions otherwise due the municipality or county. An appeal from an action of the committee under this subitem lies with the Administrative Law Judge Division.

(c) Allocations withheld must be reallocated proportionately to all other recipients.

(2) The committee has jurisdiction to investigate and research facts on written complaints submitted to it with regard to the appropriate tourism-related expenditures and resolve these complaints as provided in item (1) of this subsection.

(3) The committee shall forward copies of information submitted by the local governments and regional tourism agencies pursuant to Section 6-4-25 arising under the tourism provisions of this chapter to the Department of Parks, Recreation and Tourism, which shall publish an annual report on the information submitted.

HISTORY: 2001 Act No. 74, Section 3.A; 2003 Act No. 38, Section 1, eff June 2, 2003.

Editor's Note

2004 Act No. 202, Section 3, provides as follows:

“Wherever the term ‘Administrative Law Judge Division’ appears in any provision of law, regulation, or other document, it must be construed to mean the Administrative Law Court established by this act.”

Effect of Amendment

The 2003 amendment, in subsection (A) substituted “eleven” for “nine” in the introductory paragraph, substituted “eight” for “six” in paragraph (4), added paragraphs (4)(g) and (4)(h), and made nonsubstantive changes.

STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO.: 2017-1467

FILED
OFFICE OF CLERK
OF COURSE
LANCASTER
2017 SEP 27 AM 10:28

AN ORDINANCE

TO ESTABLISH AN ACCOMMODATIONS TAX ADVISORY COMMITTEE AND TO DESIGNATE THE OLDE ENGLISH DISTRICT AS THE ORGANIZATION SELECTED TO RECEIVE THE THIRTY (30%) PERCENT PORTION OF THE ACCOMMODATIONS RECEIPTS.

WHEREAS, pursuant to South Carolina Code Section 6-4-25(A), a county receiving more than Fifty Thousand (\$50,000.00) Dollars in revenue from the two (2%) percent portion of the state accommodations sales tax as established by South Carolina Code Section 12-36-2630 shall appoint an advisory committee to make recommendations on the expenditure of revenue generated from the state accommodations tax. Further, it appears to the satisfaction of this Council that the most recent annual receipts of state accommodations tax funds exceeded Fifty Thousand (\$50,000.00) Dollars; and

WHEREAS, pursuant to South Carolina Code Section 6-4-10(3), thirty (30%) percent of the state accommodations sales tax received by Lancaster County must be allocated to a special fund and used only for advertising and promotion of tourism through the generation of publicity. Further, Lancaster County is required to select a nonprofit organization which has an existing, ongoing tourist promotion program to receive and administer the use of the funds; and

WHEREAS, the advisory committee referenced herein shall consist of seven (7) members with a majority being selected from the hospitality industry, with it being mandated that two members shall be from the lodging industry and one member shall be from a cultural organization. Lastly, membership shall represent the geographic area where the majority of the revenue is derived; and

WHEREAS, in order to accomplish these mandates, it is necessary that an amendment be made to the existing Lancaster County Code of Ordinances by the addition of wording to Chapter 2, Article XI as noted hereinafter.

NOW THEREFORE, by the power and authority granted to the Lancaster County Council by the Constitution of the State of South Carolina and the power granted to the County by the general assembly of the State, it is ordained and enacted that the Lancaster County Code of Ordinances hereby is amended so as to add to Chapter 2, Article XI to the Code the following Division and Sections, namely:

Section 1. Division 6. – ACCOMMODATIONS TAX ADVISORY COMMITTEE

Sec. 2-380. Establishment and Statement of Purpose.

Lancaster County Council hereby establishes the Lancaster County Accommodations Tax Advisory Committee and charges said committee with the sole responsibility of making recommendations to the Lancaster County Council on the expenditure of the revenue received from the state accommodations tax that is received by the County. Additionally, the Olde English District, a nonprofit organization with an ongoing tourist promotion program, hereby is designated as the organization to receive the thirty (30%) percent monies as required by the South Carolina statutory law noted herein.

Section 2-381. Use of Funds.

Pursuant to South Carolina Code Section 6-4-10, the funds collected by Lancaster County shall be allocated in the manner noted therein. In making its recommendations, particular attention by the Accommodations Tax Advisory Committee shall be given to subsection (4)(a) therein so as to insure compliance with the remaining allocation being used for those tourism-related expenditures noted in subsection (4)(b).

Sec. 2-382 Membership.

The Lancaster County Accommodations Tax Advisory Committee shall be composed of seven (7) regular members. Membership shall be in compliance with the applicable state statute, with the majority of the membership being selected from the hospitality industry of Lancaster County, including two from the lodging industry and one from a cultural organization. To that end, the committee shall be composed of the following:

- Two representatives from the lodging industry;
- One representative from the food and beverage industry;
- One representative from the Lancaster County Council of the Arts;
- One representative from the Lancaster County Chamber of Commerce;
- The Lancaster County Chief Financial Officer;
- The Lancaster County Budget Analyst.

Sec. 2-383 Term of Office.

All members shall be appointed by County Council and shall serve at the pleasure of the Council. Appointments shall be for a four year period except that the initial term of the two lodging industry representatives shall be for a two (2) year period. But for the Lancaster County Chief Financial Officer and the Lancaster County Budget Analyst, no member shall serve for more than two successive four year terms.

Sec. 2-384. Freedom of Information Compliance.

The Accommodations Tax Advisory Committee is a public body within the meaning of Section 30-4-10 et seq. of the South Carolina Code of Laws and, as such, is required to give public notice of its agendas and meetings. Meetings may be closed only for those reasons and purposes cited in the referenced Freedom of Information Act.

Section 2-385. Records and Reports

South Carolina statutory law previously cited herein sets forth the reporting requirements of both the Olde English District and the Accommodations Tax Advisory Committee. Full compliance therewith is expected.

Section 2. Severability.

If any section, subsection or clause of this ordinance is held to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected.

Section 3. Conflicting Provisions.

To the extent this ordinance contains provisions that conflict with provisions contained elsewhere in the Lancaster County Code or other County ordinances, the provisions contained in this ordinance supersede all other provisions and this ordinance is controlling.

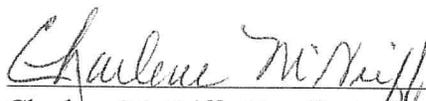
Section 4. Effective Date.

This ordinance is effective upon Third Reading.

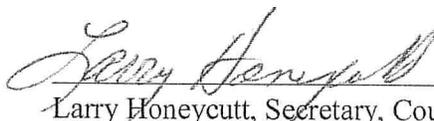
AND IT IS SO ORDAINED

Dated this 25th day of September, 2017.

LANCASTER COUNTY, SOUTH CAROLINA

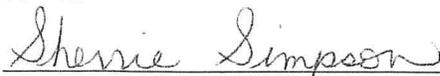


Charlene McGriff, Vice-Chair, County Council



Larry Honeycutt, Secretary, County Council

Attest:



Sherrie Simpson, Clerk to Council

First Reading: 8-28-2017

Second Reading: 9-12-2017

Third Reading: 9-25-2017

COUNTY AND MUNICIPAL GOVERNMENTS

ACCOMMODATIONS

TAX

GUIDELINES

**TOURISM EXPENDITURE REVIEW COMMITTEE
P.O. BOX 125
COLUMBIA, SOUTH CAROLINA 29214-0120**

COUNTY AND MUNICIPAL GOVERNMENT GUIDELINES

ACCOMMODATIONS TAX

I. BEGINNING OF THE STATE'S FISCAL YEAR:

A. PROCEDURES:

*Establish record-keeping system for obtaining and recording information during the year for use in compiling end-of-the-year report. Section 6-4-25(D).

*Establish special funds for allocation of accommodations tax revenues designated for "Advertising and Promotion", and for "Tourism-Related Expenditures." Section 6-4-10(3) and (4).

*Review the complete Allocation of Accommodations Tax Revenues Act, Chapter 4, Title 6, which was amended in 2002.

B. ADVISORY COMMITTEES:

Special Note: House Bill 3851, which passed during the 2002 legislative session, amends Section 6-5-25(A), so as to require appointment of advisory committees by a municipality or county **receiving** more than fifty thousand dollars, instead of twenty-five thousand dollars as previously required. Local governments already having advisory committees in place may continue with these committees, if so desired. Section 6-5-25(A).

*Ensure that your seven-member Accommodations Tax Advisory Committee's makeup conforms to the Act's requirements. See amended Section 6-4-25(A), and 6-4-5(2) and (3).

*Adopt guidelines in cooperation with your advisory committee. Section 6-4-25(B).

*Return Advisory Committee Membership Form October 1. Section 6-4-25(D)(4).

C. ORGANIZATION(S) DESIGNATED TO SPEND ADVERTISING AND PROMOTION FUND:

*Designate one or more qualified organizations with an existing, ongoing tourist promotion program to manage and direct the expenditure of the 30% Advertising and Promotion Fund. However, keep in mind that this is an advertising and promotion fund, and must be used for advertising and promotion of tourism to

develop and increase tourist attendance through the generation of publicity. Section 6-4-10(3).

*Receive from the organization(s) a budget of planned expenditures for advertising and promotion and take action to approve or disapprove such budget. Section 6-4-10(3).

II. DURING THE STATE'S FISCAL YEAR:

A. ALLOCATION AND SPENDING OF ACCOMMODATIONS TAX FUNDS:

*The funds received by a municipality or county must be allocated as follows:

1. The first \$25,000 to the General Fund,
2. The **balance** remaining, after deduction of the \$25,000, must be allocated as follows:
 - a. 5% of balance to General Fund,
 - b. 30% of balance to special fund for advertising and promotion of tourism, and
 - c. 65% of balance, plus interest, to special fund for tourism-related expenditures

Section 6-4-10(1), (2), (3) and (4).

*Immediately upon quarterly allocation of accommodations tax revenue to the special funds, distribute the 30% Advertising and Promotion Fund to the organization(s) designated to receive them. Section 6-4-10(3).

*Each quarter, allocate the remaining balance, 65%, plus earned interest, to the special fund to use for tourism-related expenditures. Section 6-4-10(4).

*Disburse payments for tourism-related services or products purchased by the county or municipality, or to the organizations or agencies approved for tourism-related expenditures. Section 6-4-10(4).

*When tourism-related expenditures are used for infrastructure/service items described in Section 6-4-10(4)(b)4, or for salaries, determine the estimated percentage of costs directly attributed to tourists that can be paid for with accommodations tax funds. Section 6-4-10(4)(b)4.

*If some of the special fund revenue for tourism-related expenditures needs to be carried forward beyond the two year spending limit, request approval from the Tourism Expenditure Review Committee, and list the reasons to carry such funds forward. Requests for extensions must include provisions that funds be committed for a specific project or program. Section 6-4-10(4)(c).

B. RECORDS ON ADVISORY COMMITTEE RECOMMENDATIONS AND COUNTY/MUNICIPAL ACTIONS:

*Receive at least one written report annually, with recommendations, from your Accommodations Tax Advisory Committee for expenditures from the special

fund for tourism-related expenditures. The committee report should include information on **ALL** organizations applying for funds, not just those recommended for funding. Section 6-4-25(C).

*Ensure that any entity receiving funds from the special fund for tourism-related expenditures has made application to, and been reviewed by, the Accommodations Tax Advisory Committee. Section 6-4-25(B).

*Record all recommendations received from your Accommodations Tax Advisory Committee, and all actions taken by your county or municipality on approval of expenditures for tourism-related purposes. Section 6-4-10(4) and 6-4-25(D).

C. **COUNTIES AND MUNICIPALITIES NOT REQUIRED TO FORM AN ADVISORY COMMITTEE, BUT ARE STILL REQUIRED TO DISBURSE FUNDS AND FILE REPORTS WITH THE TOURISM EXPENDITURE REVIEW COMMITTEE:**

*Local governments **receiving fifty thousand dollars or less** in accommodations tax revenues in county areas **collecting more than fifty thousand dollars** do not have to form an advisory committee, however, may form a committee if so desired. This simply means that you do not have to form an advisory committee unless you **receive more than fifty thousand dollars** in accommodations taxes. This does not mean that you do not have to file, as you must still continue to annually submit reports to the Tourism Expenditure Review Committee as outlined in the statute. Section 6-4-25(A) amended, and 6-4-25(D).

*Local governments must still accept applications and review these applications before sending recommendations on to council for final approval, even though the local government may not have to form an advisory committee.

III. **END OF THE STATE'S FISCAL YEAR:**

A. **FINAL PAYMENT:**

*Receive fourth quarter payment, with supplemental adjustments for end-of-the- year, when applicable, from State Treasurer. This should be prior to August 1. Section 6-4-20.

B. **END-OF-THE-YEAR REPORTS:**

*Obtain from organization(s) designated to spend the 30% Advertising and Promotion Fund, an accounting of how such funds were spent. Section 6-4-10(3).

*Receive packet of forms and guidelines from the Tourism Expenditure Review Committee around August.

*By October 1, 2015 submit the end-of-the-year reports to

the Tourism Expenditure Review Committee. The reports shall include:

1. end-of-the-year report detailing advisory committee's accommodations tax recommendations. If you are not required to have a committee, then local government's recommendations are to be reported;
2. municipality's or county's action following the recommendations;
3. explanation of how funds from the accommodations tax are spent, except for the first twenty-five thousand dollars and five percent of the balance in Section 6-4-10(2) allocated to the General Fund. The list of explanations is due before October first and must include funds received and disbursed during the previous fiscal year;
4. list of advisory committee members noting the chairperson, business address, if applicable, and representation of the hospitality industry, including the lodging industry and cultural interests. Section 6-4-25(D)(1), (2), (3) and (4).

*Regional tourism agencies shall submit reports on their budgets and annual expenditure of accommodations tax funds to the Tourism Expenditure Review Committee. Section 6-4-25(E).

IV. TOURISM EXPENDITURE REVIEW COMMITTEE:

A. POWERS AND DUTIES:

*The Tourism Expenditure Review Committee was established in July 2001, by Act No. 74 of 2001. The committee consists of 11 members, appointed for various terms. This committee serves as the oversight authority on all questionable tourism-related expenditures, and has statutory authority to impose fines and withhold funds. Section 6-4-35.

B. WITHHOLDING OF FUNDS FOR EXPENDITURES FOUND TO BE IN NON-COMPLIANCE:

*Municipalities and counties must be notified if an expenditure is questioned, and the committee may consider any further supporting information that the county or municipality may provide. If the committee finds an expenditure to be in non-compliance, it shall certify the non-compliance to the State Treasurer, who shall withhold the amount of the expenditure found to be in non-compliance from future distributions. Local governments may appeal to the committee in writing within 30 days of the date of the letter of withholding. An appeal from an action of the committee lies with the Administrative Law Judge Division. Section 6-4-35(B)(1)(a).

*The Tourism Expenditure Review Committee has withholding authority over the 30% Advertising and Promotion Fund, as well as the 65% Tourism-Related Expenditure Fund. Section 6-4-35(B)(1)(a).

C. **PENALTY (FINE) IMPOSED FOR NON-FILING OF REPORTS:**

*If the committee determines that a municipality or county has failed to file the reports required to be filed pursuant to Section 6-4-25(D)(3), it may impose a fee of five hundred dollars a month, or part of a month, for each month the report is not filed, but no more than five thousand dollars. This penalty shall be certified to the State Treasurer, who shall withhold the amount of the penalty from future distributions. Local governments may appeal to the committee in writing within 30 days of the date of the letter of withholding. An appeal from an action of the committee lies with the Administrative Law Judge Division. Section 6-4-35(B)(1)(b).

V. **ADDITIONAL GUIDELINE INFORMATION:**

A. **GUIDELINES TO FOLLOW FOR TOURISM:**

*"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. *According to the S.C. PRT, the Travel Institute of America and other agencies, travel distance is generally defined as 50 miles. However, the Tourism Expenditure Review Committee considers any event that brings in tourists to a region and boosts the local economy.*

*Accommodations tax funds must be used to attract and provide for tourists, and must be spent on tourism-related expenditures. If expenditure cannot be directly related to tourism, then accommodations tax revenue may not be used to fund the expenditure. *In order to make this determination, the Tourism Expenditure Review Committee requests that entities provide an overall budget, percentage of tourists generated, a description of the event/project and total attendance to the event/project. This can be done by following the example posted on TERC's website. (If this information is available. Some entities do not track this data, and although not a requirement, the Committee asks that this information be provided in order to gain a better understanding of the expenditures).*

*Certain tourism-related expenditures must be awarded on a "percentage of tourism" basis. Local governments must be able to substantiate how much of the total expenditure is related to tourism, and must be able to provide the "percentage of tourism" to the total budget of the project.

*Organizations applying for funding should submit on their applications any other accommodations tax funds they have requested or received from other municipalities or counties for the year.

*Any and all organizations applying for accommodations tax funding must have an application on file for each request, each year. Any and all organizations applying for funding must be listed on the Accommodations Tax Reporting Form submitted annually to the Tourism Expenditure Review Committee, regardless of whether or not they were awarded any funds.

*Salaries may be paid from the 65% Tourism-Related Fund, as well as from the 30% Advertising and Promotion Fund. However, salaries may only be paid based

on the percentage of time spent on tourism-related functions.

*Accommodations tax tourism funds may not be spent on purely local functions.

*In most cases, beauty pageants should not be funded out of accommodations tax funds. Pageants serve more of a personal benefit to the contestants and, in most cases, do not attract and provide for tourism. They should not be funded from accommodations taxes unless the county or municipality can prove that it is a tourism-related event, or the funds may be used for advertising and promotion.

***Fireworks expenditures may only be funded to the extent that they attract and provide for tourism and are a tourism-related expenditure according to Section 6-4-10 of the S.C. Code of Laws. This would include expenditures to advertise an event to tourists or an event that has ties to civic or cultural activities (such as a July 4th, New Years Eve) fireworks display.**

***Welcome signs are not acceptable accommodations tax expenditures, and should not be funded from accommodations taxes. However, welcome signs when part of an overall tourism promotion and displayed in an effort to attract tourists may be funded. Example of appropriate expenditures would be billboards displayed in an "out of market" advertising area that states "come stay in xyz..." which would state the tourist destination.**

***TERC may approve the installation, maintenance and operation of lighting and landscaping where the committee believes it promotes travel and tourism.**

B. 30% ADVERTISING AND PROMOTION FUND:

*The 30% Advertising and Promotion Fund revenue must be given to an organization or organizations that have an existing, on-going tourism promotion program, and must be used for **advertising and promotion** of tourism to develop and increase tourist attendance through the generation of publicity.

*The 30% fund revenue must be distributed immediately upon receipt to the organization or organizations so designated.

C. 65% TOURISM-RELATED FUND:

*The 65% Tourism-Related Fund revenue must be used for tourism-related expenditures. This revenue provides for a two-year carry-forward. If 65% tourism-related revenue is not spent within two years of receipt, it must be committed for a specific project or program, and must have the approval of the Tourism Expenditure Review Committee.

D. ADVISORY COMMITTEES:

*A municipality or county **receiving** more than fifty thousand dollars in revenue from the accommodations tax in county areas **collecting** more than fifty thousand dollars shall appoint a seven member advisory committee to make

recommendations on the expenditure of revenue generated from the accommodations tax.

*Local governments already having an advisory committee may elect to continue with the advisory committee, or do away with the committee, until such time as they reach more than fifty thousand dollars in receipts.

*A municipality or county **receiving** more than twenty-five thousand dollars in revenue from the accommodations tax in county areas **collecting** more than fifty thousand dollars must still file and report in accordance with the accommodations tax oversight statutes, even though they may not have to form an advisory committee until they **receive** over fifty thousand dollars in accommodations tax revenue. The 2002 amendment to the statute simply amends the amount of revenue that must be received before having to form a committee. It does not delete or amend the requirement for filing and reporting. Section 6-4-25(D)(3) still provides for local governments to submit to the Tourism Expenditure Review Committee a list of how their funds from the accommodations taxes are spent, except for the first twenty-five thousand dollars and five percent of the balance allocated to the General Fund. Therefore, local governments must still report on disbursement of the 30% Advertising and Promotion Fund and disbursement of the 65% Tourism-Related Fund.

*Local governments must still accept applications and review these applications before sending recommendations on to council for final approval, even though the local government may not have to form an advisory committee.

**LOCAL GOVERNMENTS AFFECTED BY
ACCOMMODATIONS TAX ACT TOURISM PROVISIONS**

FISCAL YEAR 2014-2015 REPORTING

FOR

FISCAL YEAR 2013-2014 REVENUE

COUNTY AREAS - COLLECTIONS TOTALING MORE THAN \$50,000 IN FY13-14

<p><u>TOTAL COUNTY</u></p> <p>Aiken Anderson Beaufort Berkeley Charleston Cherokee Chester Clarendon Colleton Darlington</p>	<p>Dillon Dorchester Florence Georgetown Greenville Greenwood Horry Jasper Kershaw Laurens</p>	<p>Lexington Newberry Oconee Orangeburg Pickens Richland Spartanburg Sumter York</p>
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Note: These county areas had total collections of more than \$50,000 in accommodations tax revenue for FY 13-14

LOCAL GOVERNMENTS WITHIN THE 29 COUNTY AREAS – UNINCORPORATED

NET REVENUES TOTALING MORE THAN \$50,000 IN FY13-14

<u>COUNTY – UNINCORP.</u>		
Aiken Anderson Beaufort Berkeley Charleston Cherokee Chester Clarendon Darlington	Dillon Dorchester Florence Georgetown Greenville Greenwood Horry Jasper Kershaw	Laurens Lexington Newberry Oconee Orangeburg Pickens Richland Spartanburg Sumter York

Note: These local governments received more than \$50,000 in accommodations tax revenue, and must continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee. These local governments must also form an advisory committee at the local level and send the membership form to the Tourism Expenditure Review Committee.

NET REVENUES TOTALING MORE THAN \$25,000, BUT LESS THAN \$50,000 IN FY13-14

<u>COUNTY – UNINCORP.</u>		
None		

Note: This local government received more than \$25,000 in accommodations tax revenue, but less than \$50,000. The local government would not have to form an advisory committee at the local level, but may form one if so desired. However, they must still continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee showing disbursement of their 30% Advertising and Promotion Fund revenue and their 65% Tourism-Related Fund revenue. They would not be required to form a local advisory committee until they reach over \$50,000 in receipts.

LOCAL GOVERNMENTS WITHIN THE 29 COUNTY AREAS – MUNICIPAL

NET REVENUES TOTALING MORE THAN \$50,000 IN FY 13-14

<p><u>MUNICIPAL</u></p> <p>Aiken Anderson Beaufort Bluffton Blythewood Camden Cayce Charleston Clemson Clinton Columbia Conway Dillon Duncan Easley Edisto Beach Florence</p>	<p>Folly Beach Gaffney Georgetown Greenville Greenwood Hardeeville Hartsville Hilton Head Island Isle of Palms Kiawah Island Lexington Mount Pleasant Myrtle Beach Newberry</p>	<p>North Charleston North Myrtle Beach Pawleys Island Ridgeland Rock Hill Santee Seabrook Island Seneca St. George Simpsonville Spartanburg Springdale Summerville Sumter Surfside Beach Walterboro West Columbia</p>
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Note: These local governments received more than \$50,000 in accommodations tax revenue, and must continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee. These local governments must also form an advisory committee at the local level and send their membership forms to the Tourism Expenditure Review Committee.

LOCAL GOVERNMENTS WITHIN THE 29 COUNTY AREAS – MUNICIPAL

**NET REVENUES TOTALING MORE THAN \$25,000, BUT LESS THAN \$50,000 IN
FY13-14**

<p><u>MUNICIPAL</u></p> <p>Irmo</p>	<p>Lake City Moncks Corner North Augusta Orangeburg Port Royal</p>	<p>Sullivans Island Travelers Rest</p>
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Note: These local governments received more than \$25,000 in accommodations tax revenue, but less than \$50,000. These local governments do not have to form an advisory committee at the local level, but may form one if so desired. However, they must still continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee showing disbursement of their 30% Advertising and Promotion Fund revenue and their 65% Tourism-Related Fund revenue. They are not required to form a local advisory committee until they reach over \$50,000 in receipts.



GUIDELINES FOR ACCOMMODATIONS TAX GRANT PROGRAM

FY 2019 (JULY 1, 2018 THROUGH JUNE 30, 2019)

Grant Applications Due: April 13, 2018 5:00pm

Accommodations Tax Grants (ATax) are funded through the collection of State Accommodations Taxes. By act of the SC General Assembly, a two percent (2%) tax is levied on the rental of all transient accommodations. The proceeds from this tax are utilized by municipalities and counties in the State to promote tourism and tourism-related activities.

ALLOCATION REQUIREMENTS

The funds received by a municipality or county must be allocated as follows:

- The first \$25,000 to the General Operating Fund.
- The balance remaining, after deduction of the \$25,000, must be allocated as follows:
 1. 5% of balance to General Operating Fund
 2. 30% of balance to special fund for advertising and promotion of tourism
 3. 65% of balance, plus interest, to a fund for tourism-related expenditures.

ATAX GRANTS PROCESS

To be considered for funding, an application must be submitted by **5pm on April 13, 2018**. Once all applications for ATax Grant funds are received by Lancaster County and eligibility is verified, they will be forwarded to the ATax Committee for review.

Applicants will be required to deliver a five (5) minute presentation on their program to the Committee. **The date to be determined as soon as possible.**

The Committee will review and score each application based on the evaluation measures described below. Applications will be ranked based on the scores and the Committee will determine funding recommendations. The Committee will submit its funding recommendations to the County Council. County Council makes all funding decisions; however, the Council will rely on the recommendations of the Committee. Funding of all organizations and/or projects is entirely dependent upon ATax Funds received by Lancaster County.

GRANT TIMELINE

Request for applications:	March 14, 2018 – April 15, 2018
Application due date:	April 15, 2018 by 5:00pm
ATax Committee meeting & applicant presentations:	April 23rd (during week of)
County budget process:	April – June 2018
Budget Public Hearing change)	June 11, 2018 (date subject to

Grant award notifications:	June 30, 2018
Grant Period:	July 1, 2018 – June 30, 2019 (if awarded)
Mid-Year Reports:	Due by January 31, 2019 (if awarded)
Final Reports:	Due by July 31, 2019 (if awarded)

APPLICANT REQUIREMENTS

- 1) Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.
- 2) Lancaster County will not award ATax Funds to individuals, fraternal organizations or organizations that support and/or endorse political campaigns.
- 3) Grantee organizations may not re-grant County funds to other organizations. All funds must be spent on direct program expenditures by organization that is granted the allocation.

CRITERIA FOR PROJECT ELIGIBILITY

As required by State Statute and by the guidelines established herein, organizations and/or projects to be funded by ATax Funds must have as their primary mission the attraction of tourists to Lancaster County. Each funding proposal will be reviewed individually to determine the potential impact it will have on the County’s tourism efforts. Priority will be given to organizations and/or projects that have the following characteristics:

- will generate overnight stay(s) in Lancaster County’s lodging facilities;
- will promote and highlight Lancaster County’s historic and cultural venues; recreational facilities and events; and the uniqueness and flavor of the local community.

The ATax Review Committee considers the definitions of “travel” and “tourism” to mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work. ATax funds must be used to attract and provide for tourists, and must be spent on tourism-related expenditures.

The Committee encourages projects which “leverage” ATax funds as “matching” or “challenge” grants and/or which stimulate or add to the financial support contributed to the project by private and commercial/industry purses. All grant funds must be expended by the recipient organization. Re-granting or sub-granting of ATax funds is NOT allowed.

APPLICATION COMPONENTS

Ensure all fields are completed as incomplete applications will not be reviewed by the Committee. All answers should be concise and to the point. No item should be left blank.

Answers such as “See Attached” and “N/A” are not acceptable. Incomplete applications will not be reviewed by the ATax Committee.

The application must be signed by the organization’s Executive Director or Board Chair. If your organization is volunteer driven and does not have an Executive Director, please note this in the application.

General Description - Describe the project (a) in its totality, or at completion of the presently known ultimate stage, and/or (b) the portion, phase or section of the total project for which funding is now being requested.

- Include a thorough, but concise description (who, what, when, where and why).
- Include information about innovative ideas, community support and partnerships.
- Describe coordination that has been completed or will be needed with other organizations: if they are engaged in similar activities, or, if they will be expected to be the beneficiary of this project.

Benefit to Tourism – How does your event promote and highlight Lancaster County’s historic and cultural venues, recreational facilities and events, and the uniqueness and flavor of the local community. Describe how your project will impact tourism in Lancaster. Include support with data and other records or history. How are you working with local hotels and other hospitality businesses?

Benefit to Community – Describe how your project will benefit the community and Lancaster County. Include support with data and other records or history.

Previous Success/Organization Capability – Describe how your organization has successfully managed this program or similar programs in the past. Describe your organization’s capacity for managing the program described.

Project Marketing Plan – Outline your marketing, advertising and promotional plans for your program. How will you track visitors and overnight stays? What methods are you using to track all visitors and count the number of tourists and residents that attend your event or participate in your program?

BUDGET AND ELIGIBLE EXPENDITURES

The budget should reflect in financial terms the actual costs of achieving the objectives of the project(s) you propose in your application.

ATax County funds are to be used for tourism related expenses only in accordance with Chapter 4 Title 6 of the South Carolina Code of Laws:

- 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;
- 8) operating visitor information centers.

All grant funds must be expended by the recipient organization. Re-granting or sub-granting of funds is not allowed.

Expenditures must be consistent with the application budget. Only goods and services that comply with the ATax Guidelines and State Law are permitted. Project or event vendors will not be paid directly by Lancaster County.

The budget should reflect the actual costs of achieving the objectives of the project(s) you propose in your application. A budget section is provided for you as part of the application. Amounts listed in the County ATax Request column should total the amount of funds requested on the application. Please make sure that all expenses in County column fit the expense criteria mentioned above.

- Budgets **MUST** be entered on the budget form provided in the grant application and **MUST** include a narrative for ATax expenditures. This tells Lancaster County in detail how you plan to spend the grant funds.
- Grant funds should be used for tourism marketing first above any other expense. See the list of eligible expenditures above for more information.
- Be as detailed as possible in your budget narrative. If awarded, this information will be compared to your reporting and accounting backup information.
- Signage and banners used at your event, directional signage, gift cards, programs, volunteer t-shirts, and other items handed out at your event do not count as marketing expenses.

APPLICATION EVALUATION

The Committee will use the following evaluation criteria to evaluate applications and proposed projects. The individual factors are important in project evaluation, as they are an indication of the degree to which the proposed project will contribute to the tourism in Lancaster County. Please ensure that you review these factors and include the elements in your application. These factors, with their corresponding point values, are:

Thoroughness of Proposal: 5 points maximum

All required forms and application are complete and submitted on time. Responses are clear and complete. Budget is complete. Support Documents are provided.

Project Design: 65 points maximum

- Benefit to Tourism: Does the project promote tourism in the areas of the County in which Lancaster County ATaxes are collected? Will it promote a positive image for the County? Will it attract visitors, build new audiences and encourage tourism expansion in the areas of the County in which Lancaster County Accommodation Taxes are collected? Will it increase awareness of the County’s amenities, history, facilities, and natural environment in the areas of the County in which Lancaster County ATaxes are collected? (15 Points)
- Benefit to the Community: How will this project benefit the citizens of Lancaster County? Will the project benefit unincorporated Lancaster County? Who will attend the event? How many visitors will the event serve? A visitor is defined by someone who travels at least 10 miles to attend the event. (10 Points)
- Innovation: Is this project unusual or unique? Does it move an existing program in a new direction? (10 Points)
- Community Support: Does the project have broad-based community appeal or support? What is the evidence of need for this project in the County? (10 Points)
- Evidence of Partnerships: What kind and degree of partnership does the project exhibit? Does it exhibit volunteer involvement or inter-jurisdictional, corporate, business, and/or civic support? (10 Points)
- Management Capability: Does the applicant organization demonstrate an ability to successfully complete the project through effective business practices in the areas of finance, administration, marketing, and production? If this organization has received County ATax funding previously, was the project successful? (10 Points)

Economic Impact & Accountability: 30 points maximum

- Reliable Tracking Mechanism: Surveys, ticket sale data, etc. (10 Points)
- Expected Revenue Generated: What are the projected direct and indirect dollar expenditures by visitors/tourists? What is the estimated number of meals consumed? Are any overnight stays anticipated? (10 Points)
- Reasonable Cost / Benefit Ratio: Does the benefit of the project (i.e. number of tourists estimated; expected revenue generated) exceed the cost of the project? Is this project “worth” its cost? (10 Points)

APPLICATION PACKAGE

Applications are available on the Accommodations Tax Grants page at www.mylancastersc.org -Finance Department and may be submitted using the following methods:

E-mail vcthompson@lancastercountysc.org

Mail Lancaster County Finance Department
Attn: Veronica C Thompson
PO Box 1809
Lancaster, SC 29721

In Person Lancaster County Government Administration Building
101 North Main Street, Lancaster, SC

In order to be considered for funding, applicants must submit a complete application package for the ATax grant program. Incomplete applications will not be considered. Complete applications should include:

- 1) Completed and signed application form.
 - Answer all questions and complete each section.
 - Signature by board chair or the executive director - If your organization does not have an Executive Director, please note this in the grant application.
- 2) Project budget and narrative (form included with the application)
- 3) Required Attachments:
 - IRS determination letter indicating the organization's 501c3 charitable status, if nonprofit
 - Annual Financial Statement Audit
 - Most recent 990 tax return. If you file a 990 post-card please also attach a financial report showing financial status. (nonprofit)

Incomplete applications will not be evaluated by the Committee.

Applications are due by 5:00 p.m. on Friday, April 13, 2018.

AWARD NOTIFICATION

The Chief Financial Officer will notify all applicant organizations of the funding outcome in writing by June 30, 2018. Awards will be available for disbursement beginning July 1, 2018.

REPORTING REQUIREMENTS

Lancaster County requires grantees to complete a mid-year and/or a final report for ATax funds. Grantees are required to submit proof of grant expenditures (invoices and proof of payment).

Grantees are asked to report on attendance, room and meal numbers, event success or failure as well as the impact on Lancaster County, especially the unincorporated areas. Each grantee will receive a copy of or a link to the reporting documents with their award packet.

All reporting data is subject to Freedom of Information Act disclosure.

DRAFT

Accommodations Tax Reporting Form

Side A

Name of Government: Lancaster Contact Person: Veronica C Thompson Phone #: 803-416-9301
 Email: vcthompson@lancastercountysc.net

Summary of Total Accommodations Tax Funding:

	Total Accommodations Tax Revenue for Fiscal Year Ending: 2016	\$ 52,401.14
	First \$25,000 to the General Fund:	(25,000.00)
	Balance:	27,401.14 <small>(Line 1 minus line 2)</small>
	30% of Balance to Special Fund: Advertising and Promotion:	8,220.34
	Remaining 65% to Special Fund: Tourism Related Expenditures:	17,810.74 <small>(Line 3 minus lines 4 & 5)</small>
	65% Funds Carried Forward from Prior Year:	0
	Interest Earned (Required):	0
	Expenditures (Total Disbursed as Reported on Side B):	0
Reconciliation of 65% Fund	Balance Carried Forward to Following Year:	17,810.74 <small>(Line 6 plus lines 7 & 8 minus line 9)</small>

**30% Advertising and Promotion Special Fund:
 Organization(s) Designated to Receive Special Fund**

	Amount
	\$
Total:	\$

I attest this report is a true account of the disbursement of all Accommodations Tax revenues received during the period indicated.

 Signature (Required) Date

 Title

