

LAURENS COUNTY ACCOMMODATION TAX

By act of the South Carolina General Assembly, Chapter 4, Title 6 of the South Carolina Code of Laws provides for the allocation of the 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 for a special "Tourism-related Fund" to be used for "tourism-related expenditures."

"Tourism-related expenditures" include:

- advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
- promotion of the arts and cultural events;
- 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;
- 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;
- public facilities such as restrooms, dressing rooms, parks, and parking lots;
- tourist shuttle transportation;
- control and repair of waterfront erosion;
- operating visitor information centers

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:
 - 5% of balance to General Operating Fund
 - 30% of balance to special fund for advertising and promotion of tourism
 - 65% of balance, plus interest, to a fund for tourism-related expenditures as described above

All applications for funding will first be reviewed by the Accommodations Tax Advisory Committee. The Advisory Committee, after review of each application, will make a recommendation to the Laurens County Parks, Recreation and Tourism Commission who in turn makes a recommendation to the Laurens County Council, which makes the final determination as to how the funds will be distributed.

**IMPORTANT INFORMATION
FISCAL YEAR 2011 APPLICATIONS
FOR ACCOMMODATION TAX CONSIDERTATION
IS DUE NO LATER THAN APRIL 16, 2010 BY 4:00P.M.**

(LINK TO APPLICATION FORM)