



# Clarendon County

## Local Hospitality Tax Reporting Form

Mail Forms and Payments to: Clarendon County Finance Department, Hospitality Tax,  
411 Sunset Drive Manning, SC 29102-4411

Per County Ordinance No. 2007-02, a 1% Local Hospitality Tax on the gross proceeds from the sale of prepared foods and beverages must be remitted to the County pursuant to the Ordinance. The taxes are due on or before the twentieth day of the following month. In those months that the 20<sup>th</sup> falls on a weekend or holiday the tax will be due the next day the County offices are open.

<b>Business Name:</b> _____
<b>Mailing Address:</b> _____
<b>City:</b> _____ <b>State:</b> _____ <b>Zip Code:</b> _____
<b>Location of Business Address:</b> _____
<b>Federal ID or SSN:</b> _____ <b>Phone Number:</b> _____

Filing Status:  Monthly  Quarterly  Annually  Check here if final return    Period Ended:

### Hospitality Tax Computation

- |                                                                                               |                 |
|-----------------------------------------------------------------------------------------------|-----------------|
| 1. Gross Sales: All prepared food and beverages                                               | \$ _____        |
| 2. Hospitality Tax: Line 1 x 1% (.01)                                                         | \$ _____        |
| 3. Penalty on delinquent returns: Line 2 x 1.5% (.015)<br>x _____ number of months delinquent | \$ _____        |
| <b>4. Total Hospitality Tax Due (Add lines 2 and 3)</b>                                       | <b>\$ _____</b> |

**Enclose check made payable to Clarendon County. Include period covered on the check.**

I certify that all the information stated above is true and accurate to the best of my knowledge and belief. I further understand that Clarendon County provides penalties for making false or fraudulent statements on this reporting form.

**Taxpayer's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**CLARENDON COUNTY ORDINANCE NO. 2007-02**

**AN ORDINANCE TO ESTABLISH A ONE (1%) PERCENT  
HOSPITALITY TAX ON THE SALE OF PREPARED FOODS AND BEVERAGES  
SOLD IN ESTABLISHMENTS LOCATED IN CLARENDON COUNTY**

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**WHEREAS,** Clarendon County desires to preserve the general health, safety and welfare of its residents and visitors, and

**WHEREAS,** Clarendon County desires to support tourism-related buildings including but not limited to parks, recreational facilities, civic centers, coliseums, aquariums, tourism-related cultural, recreational, or historical facilities, beach access and renourishment, highways, roads, streets and bridges providing access to tourist destinations, advertisements and promotions related to tourism development, water and sewer infrastructure to serve tourism-related demand, police, fire protections, emergency medical services and emergency-preparedness operations directly attendant to the foregoing facilities in order to promote and further encourage tourism in the County, and

**WHEREAS,** Clarendon County is authorized to enact this ordinance pursuant to S.C. Code §6-1-700 *et seq.*, 1976, as amended; and

**WHEREAS,** Clarendon County believes that the imposition of a one (1%) per cent Hospitality Tax on the sale of prepared foods and beverages sold in establishments located in Clarendon County can be used for the purpose of preserving the general health, safety and welfare of its residents and visitors.

**NOW THEREFORE, BE IT ORDAINED,** by the County Council of Clarendon County, South Carolina, duly assembled and by the authority of the same, that the following Hospitality Tax shall be established as follows:

**HOSPITALITY TAX**

**SECTION 1: AUTHORITY**

This Ordinance is enacted pursuant to the authority S.C. Code §4-9-30 (1976, as amended) which provides that the County may adopt all Ordinances which appear necessary and proper for the security, general welfare and convenience of the County and for the preservation of the general health, peace and order in the County and S.C. Code

§6-1-700 *et seq.* (1976, as amended) which expressly provides authorization for the imposition of a Hospitality Tax.

## SECTION 2: HOSPITALITY TAX – DEFINITIONS

A. “Local Hospitality Tax” is a tax imposed within Clarendon County on the sales of prepared foods and beverages sold in establishments or sales of prepared foods and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine. In addition, the tax shall be imposed for all foods and beverages prepared or modified by convenience stores or grocery stores within Clarendon County.

B. A Hospitality Tax equal to one (1%) percent is hereby imposed on the gross proceeds derived from the sale of prepared foods and beverages sold in establishments located in Clarendon County.

## SECTION 3: PAYMENT OF HOSPITALITY TAX

A. Payment of the local Hospitality Tax shall be the liability of the consumer of prepared foods and beverages as described in Section 2. The local Hospitality Tax shall be paid at the time of the purchase of the prepared foods and beverages and shall be collected by the establishments or establishments licensed for on-premises consumption of alcoholic beverages, beer or wine selling the prepared foods and beverages.

B. The County shall provide a Hospitality Tax Return, which shall be utilized by the provider of the services to calculate the amount of Hospitality Taxes collected and due. Payment shall be made to Clarendon County and shall be made at the same time as the Return is required to be filed as provided below.

C. The Hospitality Tax collected by the provider of the services as required herein shall be remitted to Clarendon County, South Carolina, as follows:

1. Payment of the Hospitality Tax collected in the first quarter of the calendar year shall be due on April 20<sup>th</sup> of each calendar year;
2. Payment of the Hospitality Tax collected in the second quarter of the calendar year shall be due on July 20<sup>th</sup> of each calendar year;
3. Payment of the Hospitality Tax collected in the third quarter of the calendar year shall be due on October 20<sup>th</sup> of each calendar year;
4. Payment of the Hospitality Tax collected in the fourth quarter of the calendar year shall be due on January 20<sup>th</sup> of each following calendar year.

D. An interest bearing restricted account, kept in a separate fund segregated from the County’s general fund and to be known as the “Clarendon County, South Carolina, Local Hospitality Tax Fund” is hereby established. All revenue and interest generated by the local Hospitality Tax shall be deposited into this account. The “Clarendon County,

South Carolina, Hospitality Tax Fund,” shall be maintained by the County Treasurer and controlled by the County Administrator for Clarendon County, South Carolina. The principal and any accrued interest thereon shall be spent only as provided herein.

E. Deposits into the “Clarendon County, South Carolina, Hospitality Tax Fund” may also include appropriations from the general fund by the County Council and voluntary contributions of money and other liquid assets from any source. Once any such funds are so deposited, the funds become dedicated funds and may only be spent as provided herein.

#### SECTION 4: PERMITTED USES OF HOSPITALITY TAX FUNDS

A. The County Council is hereby authorized to utilize the funds collected from the imposition and collection of the Hospitality Tax and other funds deposited into the “Clarendon County, South Carolina, Hospitality Tax Fund.” The revenue generated by the Hospitality Tax must be used exclusively for the following purposes:

1. Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;
2. Tourism-related cultural, recreational, historic facilities, or land acquisition;
3. River/beach access and renourishment;
4. Highways, roads, streets, bridges and boat ramps providing access to tourist destinations;
5. Advertisements and promotions related to tourism development;
6. Water and sewer infrastructure to serve tourism-related demand; and
7. The operation and maintenance of those items provided in (A)(1) through (A)(6) above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities;
8. For all other proper purposes including those set forth herein.

B. Authorization to utilize any funds from the “Clarendon County, South Carolina, Hospitality Tax Fund,” shall be by Ordinance duly adopted by the County Council for Clarendon County, South Carolina.

#### SECTION 5: INSPECTIONS AND AUDITS

A. For the purpose of enforcing the provisions of this Ordinance, the Code Enforcement Officer or other authorized agent of Clarendon County, South Carolina, is empowered to enter upon the premises of any person or establishment subject to this Ordinance to make inspections, examine and audit books and records of such person or establishment.

B. It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours’

written notice. In the event that the audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount determined to be due in addition to the penalties provided herein. The Codes Enforcement Officer may make systematic inspections of all businesses within Clarendon County, South Carolina, to ensure compliance with this Ordinance.

#### SECTION 6: VIOLATIONS AND PENALTY

A. It shall be a violation of this Ordinance to:

1. Fail to collect the Hospitality Tax in connection with the sale of prepared foods and beverages sold in establishments in Clarendon County.
2. Fail to remit to Clarendon County, South Carolina, any Hospitality Taxes collected pursuant to this Ordinance by the 20<sup>th</sup> day of the following month, as set forth herein.
3. Knowingly provide false information on a Return submitted to Clarendon County, South Carolina, as set forth herein.
4. Fail or refuse to provide books and records to an authorized agent of Clarendon County, South Carolina, for the purpose of an examination or audit upon twenty-four (24) hours' written notice as provided herein.

B. In the event that a Hospitality Tax is not timely remitted to Clarendon County, South Carolina, as provided herein, the person or establishment failing to remit shall also pay a penalty equal to one and one-half (1½%) per cent of the unpaid amount for each month or portion thereof that such taxes remain unpaid.

C. A person or establishment failing or refusing to timely file a return and make appropriate payment and/or provide books and records as provided herein may be subject to a civil penalty in the amount of \$500.00.

#### SECTION 7: EFFECTIVE DATE

This Ordinance becomes effective July 1, 2007.

#### SECTION 8: CODIFICATION

This Ordinance shall be codified in the Code of County Ordinances in the manner required by law.

#### SECTION 10: SEVERABILITY

If any section, phrase, sentence or portion of this Ordinance is, for any reason,

held or deemed to be invalid or unconstitutional by any court of competent jurisdiction, then such section, phrase, sentence or portion shall be deemed separate, distinct and an independent provision and shall not affect the remaining portion thereof.

ADOPTED this 9<sup>th</sup> day of April, 2007.

**CLARENDON COUNTY COUNCIL**

BY: *S/ Dwight L. Stewart, Jr.*  
Dwight L. Stewart, Jr., Chairman

**ATTEST:**

*S/ Betty S. Pritchard*  
Betty S. Pritchard, Clerk to Council

First Reading: February 12, 2007  
Second Reading: March 12, 2007  
Public Hearing: March 12, 2007  
Third Reading  
and Adoption: April 9, 2007

# The Clarendon County's Hospitality Tax on Prepared or Modified Foods and Beverages

## Questions and Answers

### **1. What is the local hospitality tax?**

A 1% (one percent) tax imposed by the County of Clarendon on the purchase of prepared or modified foods and/or beverages for immediate consumption.

### **2. Who would collect the 1% hospitality tax on the sale of prepared or modified foods and/or beverages?**

Restaurants, hotels motels, bars and lounges, caterers, ice cream shops, bakery shops, and other food service facilities including convenience and grocery stores (that have specified areas where foods and beverages are prepared.)

### **3. What foods and beverages are subject to the hospitality tax?**

- All food and/or beverage sales prepared or modified for immediate consumption;
- Doughnuts, pastries and other bakery items which are prepared or modified at the business site;
- Prepared sandwiches and salads; and,
- Food and beverages prepared for catering.

### **4. Clarification for grocery and convenience stores (that have specified areas where foods and beverages are prepared)**

- Food made, prepared or cooked at your store;
- Food made, prepared or cooked within the County of Clarendon and sold in your store; and,
- Food made, prepared or cooked outside the County of Clarendon but served by your store.

### **5. Example of food/beverages sales EXEMPT from the hospitality tax**

- Pre-packaged foods;
- Bulk or pre-packaged cold deli products;
- Canned and bottled drinks, which are not sold for immediate consumption; and,
- Cans, boxes, or jars of food, which are pre-packaged food items.

**6. Who is responsible for the collection and remittance of the hospitality tax?**

The food service establishment is liable for the collection of the tax from patrons and the monthly remittance of these collections to the County of Clarendon.

**7. How will the tax be emitted?**

The tax will be remitted to the County of Clarendon by the 20<sup>th</sup> of each month for the prior month's total collections. Each remittance must include a completed **Hospitality Tax Reporting Form** furnished by the County of Clarendon.

**8. What if the tax payment is delinquent?**

A penalty of five percent (5%) per month must accompany all delinquent remittances. Calculations will be accounted for on the **Hospitality Tax Reporting Form**.

**9. When will the hospitality tax go into effect and when will the first remittance be due to the County?**

Clarendon County Council adopted the Local Hospitality Tax on April 9, 2007. It becomes effective on July 1, 2007. The deadline for the first month's collection will be 5:00 pm on August 20, 2007. In those months that the 20th falls on a weekend or holiday, the deadline will be on the next day the County's offices are open.

**10. Where should the collections be remitted too?**

The payment and report should be delivered to the Clarendon County Planning and Public service Commission Office (located at 411 Sunset Dr., Manning) or mailed to Clarendon County, Attention: Hospitality Tax, 411 Sunset Dr., Manning SC.