

Sec. 4-88. - Declaration of purpose and intent.

This article is enacted to preserve the general health, safety and welfare of the general public within the town by collecting a uniform hospitality tax to fund tourism-related projects and maintenance, infrastructure, access, and tourism-related public services, consistent with state law.

(Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

Sec. 4-89. - Hospitality Tax.

A uniform tax equal to two (2) percent is hereby imposed on all gross proceeds derived from:

- (1) The sale of all food and beverages, served by a restaurant, hotel, motel, or other food service facility within the town. In addition, the fee shall be imposed for all food and beverages prepared or modified by convenience stores or grocery stores including, but not limited to, fishing pier establishments, or other general merchandise establishments where such food or beverage is provided for immediate consumption on or off of the premises.
- (2) Paid admissions to places of amusement within the town; provided, however, that those places of admission which are specifically exempted from payment of the state license tax on admissions established in S.C. Code 1976, § 12-21-2420 shall also be exempt from this hospitality tax.

(Ord. No. 96-0381, 5-28-96; Ord. No. 98-0414, 4-14-98; Ord. No. 05-0573, 9-27-05; Ord. No. 09-0654, 2-24-09)

Sec. 4-90. - Payment of tax.

- (a) Payment of the tax established herein shall be the liability of the consumer of the services or products described in section 4-89. The tax shall be paid at the time of delivery of the services or products to which the tax applies and shall be collected by the provider or seller of the service or products.
- (b) The taxes collected by the seller or provider of the services or products as required under section 4-89 shall be remitted to the town along with such return or forms as may be established by the town for such purpose.
- (c) Taxes and required reports shall be submitted to the town on the same basis as sales tax returns are required to be submitted to the state department of revenue. An establishment shall be entitled to a two (2) percent discount on taxes collected for returns that are filed on or before the due date. Any taxes not timely remitted shall be subject to a penalty of five (5) percent per month. The failure to collect from patrons the tax imposed by this article shall not relieve any establishment subject to the article from making the required remittance.

(d) Any person violating any provision of this article shall be deemed guilty of an offense and shall be subject to punishment under section 1-16 upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

(Ord. No. 96-0381, 5-28-96; Ord. No. 98-0414, 4-14-98; Ord. No. 09-0654, 2-24-09)

Sec. 4-91. - Hospitality Tax account.

The revenue account, to be known as the Town of Surfside Beach Hospitality Tax Account, shall be established and all revenues received from the hospitality tax shall be deposited into this account. The principal and any accrued interest from this account shall be expended as permitted in section 4-92 below.

(Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

Sec. 4-92. - Permitted uses of funds.

The town council is hereby authorized to utilize the funds collected from the imposition of the hospitality tax for the following purposes in accordance with the provisions of South Carolina Code §6-1-730:

- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access and renourishment;
- (4) highways, roads, streets, and bridges providing access to tourist destinations;
- (5) advertisements and promotions related to tourism development;
- (6) water and sewer infrastructure to serve tourism-related demand; or
- (7) operation and maintenance of those items provided in (1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.
- (8) The payment of bonded indebtedness required to provide the above-referenced uses.

(Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

Sec. 4-93. - Authorization for use.

Authorization to utilize revenues from the hospitality tax account shall be by the annual budget ordinance, duly adopted by the town.

(Ord. No. 96-0381, 5-28-96; Ord. No. 09-0654, 2-24-09)

Sec. 4-94 - Effective Date

This article shall become effective on July 1, 2019.

Secs. 4-95—4-100. - Reserved.

SEVERABILITY. If any provision, clause, sentence, or paragraph of this ordinance or the application thereof to any person or circumstances shall be held invalid, that invalidity shall not affect the other provisions of this article, which can be given effect without the invalid provision or application, and to this end the provisions of this article are declared to be severable.

EFFECT OF SECTION HEADINGS. The headings or titles of the sections hereof shall be solely for convenience of reference and shall not affect the meaning, construction, interpretation or effect of this ordinance.

REPEAL AND EFFECTIVE DATE. All ordinances or parts of ordinances inconsistent with this ordinance are hereby repealed. This ordinance shall take effect immediately upon second reading by the Mayor and Town Council of the Town of Surfside Beach.

BE IT ORDERED AND ORDAINED by the Mayor and Town Council of the Town of Surfside Beach, South Carolina, in assembly and by the authority thereof, this _____ day of _____ 2019.

Surfside Beach Town Council

VOTE: Yes No

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Robert F. Childs, III, Mayor

David L. Pellegrino, Mayor Pro Tempore

Bruce H. Dietrich, Town Council

- | | | |
|--------------------------|--------------------------|---------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| | | Mark L. Johnson, Town Council |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| | | Ron Ott, Town Council |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| | | Debbie Scoles, Town Council |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| | | Randle M. Stevens, Town Council |

Attest:

Debra E. Herrmann, CMC, Town Clerk

