

CLARENDON COUNTY
ACCOMMODATIONS TAX FUNDING
APPLICATION PROCEDURES

ORDER OF ATTACHMENTS:

1. Application
2. Exhibit A – detailed proposed budget for program being requested
3. Exhibit B (if applicable) – explanation of tourism-related program other than the categories listed on item # 3 of application
4. Board of Directors (members list)
5. IRS Letter of Determination
6. Completed IRS W-9

APPLICATION FOR ACCOMMODATIONS TAX FUNDING

Clarendon County Government

For Fiscal Year 2027 (7/1/26 – 6/30/27)

Date: _____

To apply for Accommodations Tax funding complete this form and mail it with exhibits to **c/o Clarendon County Finance Department, Attn: A-Tax Committee Coordinator, 411 Sunset Dr. Manning SC 29102**. The funding process may continue throughout the fiscal year but is contingent upon available funding.

All applications must be received by the Committee Coordinator by September 30th each year. The A-Tax Committee will review applications between the third week of October and second week of November. Please monitor the Clarendon County website and social media pages for exact dates of A-Tax Committee meetings.

Amount of Request: _____

Program Purpose / Specific Use: _____

Sponsoring Organizations / Applicant: _____

Mailing Address: _____

Note: Please attach a complete listing of the Board of Directors (members) of the applicant organization.

Primary Contact (Name & Title) : _____

Address: _____ **Email Address:** _____

Telephone numbers:

Home: _____ **Work:** _____ **Cell:** _____

Secondary Contact (Name & Title) : _____

Address: _____ **Email Address:** _____

Telephone numbers:

Home: _____ **Work:** _____ **Cell:** _____

1. How long has this organization been in existence? _____

a. Is this organization currently chartered as a private, non-profit corporation under South Carolina Law?

Yes

No

Date of Charter: _____

b. Does this organization have an IRS Determination Letter?

Yes

No

If answered **yes** above, ***copy of IRS Determination Letter must be attached to this application to be considered for ATAC funding.***

Note: If the organization has provided this item at a prior date, it is not a requirement to attach it again to this application. If the organization has already provided this item please check here .

c. Does this organization have a Federal Identification number?

Yes

No

Federal I.D. #: _____

****IRS regulations require Clarendon County to get a Form W-9 from any organization receiving funds; therefore a completed W-9 must be attached to this application to be considered for ATAC funding.***

2. The Accommodations Tax law requires that any organization receiving funds from the tax must submit a budget of planned expenditures for the project. (S. 6-4-10)

a. Attach a detailed proposed budget for the program being requested as - Exhibit A.

Special note: The organization must receive approval of Clarendon County prior to the expenditure of these funds. Additionally, recipient organizations shall maintain and submit accurate records relating to the expenditure of Accommodations Tax funds received within thirty (30) days following the conclusion of the event, project, or program.

3. This is the list of Tourism-related projects the law says County Council may approve the use of these funds for (S. 6-4-10):

(Indicate below, which category or categories this program falls under)

Advertising and Promotion

Promotion of the arts and cultural events.

Construction/ maintenance/ operation of facilities for civic and cultural activities.

Tourist services through public facilities such as rest rooms, dressing rooms, parks and parking lots.

Tourist Shuttle Transportation

*Special note: The Advisory Committee has decided that it will accept applications for programs that meet the intent of the Act beyond the limitations on advice that the law gave this list as **examples** of permitted programs.*

If this program does not fall within the categories listed in item #3, please explain how it would work in the interest of tourism in Clarendon County and attach as Exhibit B and check here.

4. List Accommodations Tax funding awarded by Clarendon County in the last 5 years for other events or projects.

FY 2026 \$ _____ FY 2025 \$ _____ FY 2024 \$ _____
FY 2023 \$ _____ FY 2022 \$ _____

We thank you for the interest in your community that you have shown by developing this program and for the energy that we know has gone into this application process. We give you our promise that all applications will receive consideration that reflects our belief that every organization that has come forward with a proposition has the best interests of our community at heart. And we give you our assurance that no application will be turned down because any organization has "failed to answer questions correctly." In our review, if we find that we do not have enough information to make our recommendations, a member of the Advisory Committee will be assigned to contact you and get more information, about the project you propose.

Submitted by: _____

Date: _____

**Clarendon County, South Carolina
State Accommodations Tax Guidelines**

Excerpts from SC Revenue Ruling #98-22
And

Accommodations Tax Guidelines published by
the Tourism Expenditure Review Committee (TERC)

- A. Allocation and Spending of Accommodations Tax Funds
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
- B. 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.*
- C. In the S.C. Revenue Ruling #98-22, the Department of Revenue's official advisory opinion on the allocation of Accommodations Tax funds provides the requirements for tourism-related expenditures. Tourism related expenditures include:
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 the 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; and
 8. operating visitor information centers.
- D. Allocations to the special fund must be spent by the municipality or county within two years of receipt. If the allocations are not spent within two years, the municipality or county is subject to the provisions of Section 6-4-30(6). However, the time limit may be extended upon the recommendation of the county or municipality and approval of the South Carolina Accommodations Tax Oversight Committee in Section 6-4-30. An extension must include provisions that funds be committed for a specific project or program.
- E. In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical. Under the statute, in order to qualify as a "tourism-related expenditure" an expenditure must meet the following two tests:
1. The expenditure must be used to attract or provide for tourists.
 2. The expenditure cannot be used for an item that would normally be provided by the county or municipality.
- F. Additionally, if a county or municipality wishes to use Tourism-related Funds to provide additional county or municipal services, including, but not limited to, law enforcement, traffic control, public facilities and highway and street maintenance, the expenditure must also meet the following three requirements:
1. the expenditure must be for items that would normally not be provided by the county (i.e., if the item would be required even if the county or municipality had no tourist activity, then Tourism-related Funds may not be used to pay for the expenditure);
 2. the county or municipality must have a high concentration of tourism activity; and the amount of the expenditure must be based on the estimated percentage of costs attributable to tourists.