

**BERKELEY COUNTY ACCOMMODATIONS TAX**  
**POLICIES, PROCEDURES AND GUIDELINES**

Thank you for your interest in the Accommodations Tax program and available funding. The following information regarding submitting a request for funding is provided below.

The Accommodations Tax funds is available under section 6-1-530 of State Law and must be used exclusively for the following purposes:

- (1) tourism-related buildings;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access, renourishment, or other tourism-related lands and water access;
- (4) highways, roads, streets, and bridges providing access to tourist destinations;
- (5) advertisements and promotions related to tourism development; or
- (6) water and sewer infrastructure to serve tourism-related demand.

Funding from the Berkeley County Accommodations Tax should be considered supplementary to the budget of any applicant. All applicants are encouraged to seek other funding sources and to develop diversified financial support. Grant requests should reflect genuine need for the proposed activities. Applicants should carefully assess their own needs and resources, and apply accordingly.

**The policies, procedures and guidelines used in determining eligibility and funding of Accommodations Tax revenues have been outlined below. The Accommodations Tax Advisory Committee may make awards at such other times as may be deemed appropriate by the committee and County Council.**

**Policies and Procedures:**

1. Accommodations tax applications are now being accepted. The deadline for application submittals is **October 31, 2011**. The committee will hold a public meeting to review information packets and hear presentations from applicants.
2. If your organization received funding last year, a copy of the final financial statement for that project **must** accompany your application.
3. Funding generally is by reimbursement, with appropriate supporting documentation (e.g., invoices, signed contracts, canceled checks, etc.). ***Pre-funding may be available under special circumstances and requires additional approval. The request for advance funding must be included in the application packet.***
4. All funding should be matched on at least a 50/50 basis ***with the exception of the County's designated Tourism Marketing Organization for use in marketing, advertising and promotion only.*** Matching funds may not come from other accommodations tax sources.
5. Applications should be submitted with one (1) original and eleven (11) copies.
6. Accommodations tax funds are for use by non-profit organizations (Reference South Carolina Attorney General's Opinion #85-12). Proof of non-profit status must accompany all requests for funding.

7. Guidelines regarding Tourism:

Eligible tourism-related expenditure categories include:

- a. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity.
  - b. Promotion of the arts and cultural events
- "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. "Tourists" are generally defined as those who travel at least 50 miles to attend an event.
  - 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.
  - Certain tourism-related expenditures must be awarded on a "percentage of tourism" basis. Applicants 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 must include on their applications any other accommodations tax funds they have requested or received from other municipalities or counties for the year.
  - Accommodations tax tourism funds may not be spent on purely local functions.
8. Funding in one calendar year does not automatically ensure funding in subsequent years. Organizations applying for accommodations tax funding must file an application for each request, each year.
9. **Accommodations tax funds are public funds and as such recipients of such funds must follow all applicable procurement policies and procedures of Berkeley County in the expenditure of these public funds. While Berkeley County personnel will assist recipients with implementation questions, it is the responsibility of the recipient to ensure compliance with established procurement policies and procedures. The application must include a statement certifying that the Berkeley County procurement procedures and policies will followed.**
10. All organizations receiving accommodations tax funding are subject to audit by Berkeley County.
11. A reimbursement request form must be submitted upon completion of the project. Recipients must provide a final accounting for the project, copies of all invoices and canceled checks showing payment, and a completed final evaluation report that includes:
- Percentage of tourism generated by the event or project;
  - Total attendance to the event or project;
  - Overall budget of the event or project; and
  - Description of how the event or project attracted tourists to the area and promoted tourism.

12. **Any profit derived from your program/event will be deducted from the organization's final grant reimbursement check.**
13. It is expected that organizations will work toward achieving financial autonomy or funding sources other than the accommodations tax.
14. **To request a change in use of funds from the original application and award, organizations must submit an amended application to the Accommodations Tax Committee. Berkeley County Council must then approve the A-Tax Committee's recommendations.**
15. In the event funds available exceed application requests, said funds will be carried forward to the next application period.
16. The Accommodations Tax Committee Chairperson or an official designee will present the Committee's recommendations to County Council for approval.
17. In the event of a catastrophic event in Berkeley County, the Accommodations Tax Committee may meet to recommend the expenditure of funds for marketing purposes.