



THE TOWN OF
Irmo
GATEWAY TO LAKE MURRAY

Town of Irmo Accommodations Tax Guidelines/Application

Fiscal Year 2023/2024 (July 1, 2023 – June 30, 2024)

Due: August 25, 2023, by 4pm

APPLICANTS SEEKING FUNDING FOR FY 23/24:

Completed applications must be submitted no later than 4:00 p.m., August 25, 2023. Late/Incomplete applications will not be considered. Submit application by mail to P.O. Box 406, Irmo, SC 29063, ATTN: Courtney Dennis – Town Administrator

INTRODUCTION:

Please carefully read the guidelines before preparing your application. These guidelines are to introduce applicants to the purpose and procedures associated with Accommodations Tax funding. They will also assist you in determining whether your projects and/or programs are eligible for Accommodations Tax funding. In addition to reading these guidelines, it is important that you review the Compliance Information on the Application Form before you begin preparation. Please read and review the following documents as part of the Application Package: Accommodations Tax Advisory Committee Members, Application Guidelines, Application Final Criteria, Accommodations Tax Application, Projected Hotel Information Sheet, and IRS Form W-9.

Please pay careful attention to the application guidelines before you begin your application.

ACCOMMODATIONS TAX ADVISORY COMMITTEE:

State legislation requires that a municipality establish an Advisory Committee to review all applications before they receive funding. The Advisory committee forwards its recommendations to Town Council for approval. The Accommodations Tax Advisory Committee consists of seven (7) members appointed by Town Council. The Committee will include at least two (2) members of the lodging industry.

HOSPITALITY

VACANT – to be filled

VACANT – to be filled

LODGING

Bilyana Franks

Meta James

AT-LARGE

Debbie Turbeville

Breanna Strong

CULTURAL

Ashley Layne

I. PURPOSE

The South Carolina State Assembly enacted Bill H2186, which imposed a 2% tax on all accommodations in the State. The purpose of the legislation is stated in Section 1 of the Bill:

SECTION 1. The General Assembly finds that areas of the State which have a high concentration of tourism activity may also be required from time to time to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The purpose of this act is not to provide services normally provided by the county or municipality, but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services that enhance the ability of the county or municipality to attract and provide for tourists.

II. STATE ALLOCATIONS AND CRITERIA:

State law, as amended in 1991, provides that accommodation tax revenues must be allocated in the following manner:

- A. The first \$25,000 must be allocated to the General Fund of the Town of Irmo and is exempt from all other requirements of the legislation.
- B. 5% of the balance must be allocated to the General Fund of the Town of Irmo and is exempt from all requirements of the legislation.
- C. 30% of the balance must be allocated to a special fund and used for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity; and
- D. The remaining balance must be used for tourism-related expenditures. **Tourism-related expenditures are defined in the legislation as follows:**
 1. Advertising and Promotion of Tourism
 2. Arts and Cultural Projects/Events
 3. Facilities for Civic and Cultural Events
 4. Municipality and County Services
 5. Public Facilities
 6. Tourist Transportation
 7. Waterfront Erosion
 8. Visitors Centers
 9. Other

III. DETERMINING TOURISM-RELATED FUNCTIONS:

- A. Tourism is defined as “the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.”
- B. 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 accommodation tax revenue may not be used to fund the expenditure.
- C. Organizations must provide documentation of tracking methods to determine the number of tourists. Applicants applying for funding must list any other accommodations tax funds they have requested or received from other municipalities and/or counties for the same fiscal year.
- D. All organizations applying for accommodation tax funding must have an application on file for each request, each year.
- E. Salaries may be paid from the 65% Tourism-Related Fund, as well as from the 30% Advertising and Promotion Fund. However, salaries may only be paid based on the percentage of time spent on tourism-related functions.
- F. Accommodations tax tourism funds may not be spent on purely local functions.

IV. PROCEDURES AND CONDITIONS FOR FUNDING:

- A. The Committee will review each application after receipt. Applicants may be asked to make a five (5) minute oral presentation of the funding request to the committee. Presentations will be scheduled at a later date. You will be notified of the specific date and time.
- B. The Committee is an advisory committee and makes funding recommendations to Town Council for final approval.
- C. Notification of funding results will be sent to applicants after final approval from Town Council.
- D. If your funding request is granted, please be advised that Accommodations Tax funding carries the following conditions:
 - The Town has the right to audit the organizations funded. (Ex: Looking at their books or attending the events.) This includes access to all records of expenditures.
 - Recipient organizations are subject to ongoing evaluations by Town staff. The goal of these evaluations is to encourage self-sufficiency for each organization or program funded through the use of additional or alternative funding sources.
 - All projects must be completed during the fiscal year in which they are funded. Fiscal year 2023-2024 begins July 1, 2023, and ends on June 30, 2024.

V. RULES FOR DISBURSEMENT OF FUNDS:

- A. Checks will not be released without an IRS Form W-9, Statement of Assurance, and a full budget for the project on file. Please note: Other sources of funding must be included in each project budget. The process of receiving a check, after approval from Town Council, takes approximately 10-14 business days.
- B. **The State required Accommodations Tax form and the Final Hotel Information form MUST be turned in upon completion of your project/event.**
- C. **Full reimbursement for all projects is dependent on the receipt of expected Accommodations Tax revenues from the State of South Carolina. Any decision or lower than expected funding could affect project fund disbursement. Project Directors should remember this in developing project budgets.**

VI. INSTRUCTIONS FOR SUBMITTING AN APPLICATION:

- A. Completed applications must be submitted no later than **Friday, August 25, 2023**.
- B. Submit your original application plus seven (7) copies (**front and back**) *Mail or hand deliver to:*
7300 Woodrow Street P.O. Box 406, Irmo, SC 29063, Attn: Courtney Dennis.
- C. Original application and copies should include the following required attachments:
 - A detailed budget for the project (not the organization) for which you are requesting funds.
 - **The annual proposed budget for organization.**
 - **Marketing plan adopted by the organization.**
 - A project specific Income & Expense statement for the same or similar project for the previous funding year.
 - W-9 form.
 - A copy of your 990-tax form (if applicable)
 - A list of current board members.

Use only binder clips or paper clips. No staples.

Additional support materials (brochures, videos, etc.) will NOT be accepted or considered.

VII. REQUESTING MORE INFORMATION:

If you have any questions or concerns about Accommodations Tax funding or the allocation process, please contact Town Administrator Courtney Dennis at (803) 781-7050 or email cdennis@townofirmosc.com.

VIII. FINAL CRITERIA BEFORE SUBMITTING APPLICATION:

- Organization must be a non-profit with documentation from the South Carolina Secretary of State's Office.
- Project must be completed during the fiscal year July 1, 2023 -June 30, 2024.
- Have you considered or investigated funding sources other than the Town of Irmo?
- Have you verified that all contact information is complete and accurate? The contact person listed along with the mailing address, phone number, email address, etc. will be used for our records and all information we send out. If at any time the contact information changes, it is required that you contact the Town of Irmo with the updated information.
- Have you attached the required support materials (Section N of the application)?
- Have you made seven (7) copies of the application and required attachments **plus** the original application with the required attachments?
*****PLEASE USE FRONT AND BACK FOR COPIES OF APPLICATION*****
- *** Do not use 3-ring binders, folders, staples, or bind the application or copies in any way other than binder clips or paper clips.**

TOWN OF IRMO ACCOMMODATIONS TAX APPLICATION

DUE AUGUST 25, 2023

A. REQUEST AMOUNT INFORMATION

FISCAL YEAR: 2023 - 2024

AMOUNT REQUESTED \$ [Click here to enter text.](#)

DATE SUBMITTED: [Click here to enter text.](#)

AMOUNT FUNDED LAST YEAR: \$ [Click here to enter text.](#)

B. PROJECT INFORMATION

PROJECT: [Click here to enter text.](#)

PROJECT LOCATION: (Must be inside town limits) [Click here to enter text.](#)

PROJECT DATE: (Must be in fiscal year July 1, 2023 – June 30, 2024)

[Click here to enter text.](#) to [Click here to enter text.](#) /or **ONGOING**

C. ORGANIZATION INFORMATION

ORGANIZATION: [Click here to enter text.](#)

CONTACT PERSON: [Click here to enter text.](#)

DIRECTOR: [Click here to enter text.](#)

MAILING ADDRESS: [Click here to enter text.](#)

PHYSICAL ADDRESS: [Click here to enter text.](#)

PHONE NUMBER: [Click here to enter text.](#)

FAX NUMBER: [Click here to enter text.](#)

E-MAIL ADDRESS: [Click here to enter text.](#)

WEB ADDRESS: [Click here to enter text.](#)

D. BRIEF DESCRIPTION OF PROJECT:

[Click here to enter text.](#)

E. How will your project attract tourists to the Town of Irmo?

[Click here to enter text.](#)

F. How many people do you estimate will attend the project that you are requesting Accommodations Tax funding for in FY 2023/2024? [Click here to enter text.](#)

If this is an annual event, how many people attended last year? [Click here to enter text.](#)

Of that number, how many people lived outside the Town of Irmo? [Click here to enter text.](#)

G. What is your rationale or documentation for this estimate?

[Click here to enter text.](#)

H. Specifically, how will the requested funds be used to increase the number of tourists visiting the town? [Click here to enter text.](#)

I. Economic Impact - How many tourist dollars do you estimate will be spent by attendees of your project at local businesses? \$ [Click here to enter text.](#)

J. Additional Comments:
[Click here to enter text.](#)

K. Please check all types of expenditures related to your project:

- Advertising and Promotion
- Arts & Cultural Projects
- Municipal Services
- Tourist Transportation
- Visitor 's Center
- Public Facilities
- Facilities for Civic/Cultural Events
- Other

L. PROJECT EXPENSES Detail how requested A-Tax funds will be expended. Eligible expenditures only. Please do not list the entire project budget.

Detail Items	Dollar Amount
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Total Request	Click here to enter text.

M. PROJECT INCOME List ALL sources of funds for the proposed project or facility.

*Status: Requested/Approved/Expected

Source of Funds	Status of Funds*	Dollar Amount
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.	Click here to enter text.
Total Budget		Click here to enter text.

N. REQUIRED ATTACHMENTS (* NEW REQUIREMENTS)

Submit the following required documents as attachments to your funding request:

- 1) A detailed budget for the project for which you are requesting Town funding.
- 2) An event specific Income & Expense statement for same or similar project for the previous funding year.
- 3) W-9 form.
- 4) A copy of your 990-tax form (if applicable).
- 5) A list of your current board members.
- 6) Projected hotel information sheet.

O. COMPLIANCE INFORMATION

In the event that you receive a grant award, the information requested in this section will aid the Town of Irmo in documenting compliance with state statutes governing the expenditure of Accommodations Tax funding.

1. **How long has this organization or corporation been in existence?**

Click here to enter text. Yrs Click here to enter text. Months

2. **Is this organization currently chartered as a private, non-profit Organization under South Carolina law?** Yes No Date of Charter: Click here to enter text.

3. **Does this organization have an IRS Determination Letter and/or a Federal Identification Number?** Yes No Federal ID#: Click here to enter text. Date of Letter: Click here to

enter text.

STATEMENT OF ASSURANCES/CERTIFICATION

Upon application acceptance and conditional approval of funding, the applicant agrees to retain all financial records, accounting records, supporting documentation and all other records associated with this funding for a period of three years. All expenditures must be appropriately documented. All financial records, accounting records, supporting documentation and all other records associated with this funding shall be available for inspection by the Town of Irmo upon request. The applicant hereby certifies that all the information submitted as part of this application is true and correct. The applicant also certifies that applicant has read and will follow the award letter and attachments. The applicant agrees to keep to the information contained in this application or any information submitted in conjunction with this application to the Town of Irmo current. The applicant agrees to immediately advise the Town of Irmo of any changes in the information contained in this application or any information submitted in conjunction with this application in writing. Failure to keep such information current may result in a delay in processing reimbursement requests or the withholding of payments. Payments will not be processed until this Statement of Assurance/Certification is fully executed and on file with the Town of Irmo.

Signature of Applicant (Must be an officer of the organization)

Title

Signature of Witness

Date

PROJECTED HOTEL INFORMATION SHEET

PROJECT NAME: [Click here to enter text.](#)

CONTACT NAME: [Click here to enter text.](#)

ADDRESS: [Click here to enter text.](#)

PHONE NUMBER: [Click here to enter text.](#)

DATE OF PROJECT: [Click here to enter text.](#)

PROJECT LOCATION: [Click here to enter text.](#)

PROJECTED HOTEL ROOMS TO BE USED, PLEASE LIST THE FOLLOWING:

HOTEL NAME: [Click here to enter text.](#)

HOTEL ADDRESS: [Click here to enter text.](#)

HOTEL PHONE NO: [Click here to enter text.](#)

CONTACT PERSON: [Click here to enter text.](#)

PLEASE LIST HOW MANY HOTEL ROOMS WILL BE USED EACH NIGHT:

DAY	MON	TUES	WED	THU	FRI	SAT	SUN
DATE	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
# OF ROOMS	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.

**** If more than one hotel will be used for this project, please copy this form and submit one for each hotel.**

WAS THIS PROJECT HELD IN THE PREVIOUS YEAR? YES NO

If yes, please indicate hotel information below:

HOTEL NAME: [Click here to enter text.](#)

HOTEL ADDRESS: [Click here to enter text.](#)

HOTEL PHONE NO: [Click here to enter text.](#)

CONTACT PERSON: [Click here to enter text.](#)

PLEASE LIST HOW MANY HOTEL ROOMS WERE USED EACH NIGHT:

DAY	MON	TUES	WED	THU	FRI	SAT	SUN
DATE	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
# OF ROOMS	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.

**** If more than one hotel was used in the previous year's project, please copy this form and submit one for each hotel.**
