

## **ACCOMMODATIONS TAX FUNDS – APPLICATION INSTRUCTIONS**

### **Incomplete applications will not be considered for funding**

The South Carolina Code of Laws, Title 6 – Chapter 4 provides for Accommodations Tax Provisions with oversight functions by the SC Department of Revenue. The Pickens County Accommodations Tax Committee was established to advise Pickens County Council on the expenditures of revenue generated from accommodations tax. All acts of the Accommodations Tax Committee are subject to review and approval by Pickens County Council.

#### **ELIGIBILITY:**

To be eligible, an organization must be organized as a non-profit or government agency, and shall demonstrate that it has either an ongoing tourism program or it can develop an effective tourism promotional project. An organization must substantiate its credibility with financial history. The most recent financial report, IRS tax forms or financial audit information may be required.

Eligible organizations must show involvement in one or more of the following:

1. Destination Advertising Promotion: advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity (“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)
2. Tourism Related Event: promotion of the arts and cultural events
3. Tourism Related Activities: construction, maintenance and operation of facilities for civic and cultural activities
4. Tourism Related Public Services: the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities
5. Tourist Public Transportation: tourist shuttle transportation
6. Operating Visitor Information Centers

*Accommodations tax grants are 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. The grant disbursement must be based exclusively on the estimated percentage of costs directly attributed to attracting or serving tourists.*

#### **ADDITIONAL INFORMATION:**

All projects will be considered based on their ability and their intent to attract tourists from outside the Pickens County area.

The expenditure cannot be used for an item that would normally be provided by the county or municipality.

Organizations must submit a final report and accompanying documentation at the end of the funding year. A form for this purpose will be provided at the time of the award. The final report at the end of the grant year will be considered part of the criteria for future funding eligibility.

All organizations receiving Accommodations Tax Funds are required to include on all their marketing and promotional materials, website, and social media an image of the County logo (provided) and the following information: *Funded in part by Pickens County Accommodations Tax.*

Organizations must report any change such as contact person, mailing address, telephone, etc., immediately to the Accommodations Tax Liaison. The ATAX Committee must be notified in writing along with a Final Report, an explanation and funds returned, if the applicant does not complete the project.

For additional information on funding eligibility or questions, contact the Accommodations Tax Liaison:

Allison Fowler, Director  
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**Due Date – Friday, April 26, 2024 by 5:00 pm**