

**FISCAL YEAR 2003-2004
ACCOMMODATIONS TAX REPORTING FORM**

TOURISM REGIONS

NAME OF TOURISM REGION: _____

CONTACT PERSON: _____

PHONE: _____

ADDRESS: _____

COUNTY/MUNICIPALITY: _____

FISCAL YEAR 2002-2003 - 2% ALLOCATION: _____

**PLEASE LIST BELOW HOW THESE FUNDS WERE SPENT OR BUDGETED TO
ADMINISTER MULTI-COUNTY TOURISM PROGRAMS:**

PLEASE RETURN TO THE FOLLOWING ADDRESS BY NOVEMBER 1:

**ATTN: DAMITA S. JETER
TOURISM EXPENDITURE REVIEW COMMITTEE
P.O. BOX 125
COLUMBIA, SOUTH CAROLINA 29214-0120**

MEMORANDUM

TO: Regional Tourism Agencies

FROM: Frans N. Mustert, Chairman
Tourism Expenditure Review Committee

DATE: September 2003

RE: Accommodations Tax Reporting Provisions

Section 6-4-25(E) of the Accommodations Tax Act states that regional tourism agencies affected by the 2% allocation provision shall submit reports on their budgets and annual expenditure of Accommodations Tax funds.

We are requesting that you provide us with information on your budget and spending of Accommodations Tax funds. A simple form is attached to identify how these funds were spent or budgeted.

Although this information is normally due by October 1, the Committee has granted a one-time extension. **Therefore, thank you for your cooperation in returning this information by November 1, 2003**

Please contact our staff person, Mrs. Damita Jeter, with questions by emailing jeterd@sctax.org or by calling 803-898-5400.

dsj

LOCAL ACCOMMODATIONS TAX ADVISORY COMMITTEE MEMBERSHIP

(Please be advised that you do not have to form this committee if your accommodations tax receipts are fifty thousand dollars or less. However, you may form the committee, or continue with the committee, if you so desire.)

Pursuant to Section 6-4-25, Code of Laws of South Carolina, there shall be a local advisory committee consisting of seven members. The majority of these members shall be selected from the hospitality industry, of which at least two must be from the lodging industry, where applicable, and one member shall represent the cultural organizations. Please place an asterisk (*) to indicate the chairperson.

Lodging Sector of the Hospitality Industry (Two Representatives)

1. _____
(Name) (Business Name)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

2. _____
(Name) (Business Name)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

Two Other Representatives from Hospitality Industry

3. _____
(Name) (Business Name)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

Local Accommodations Tax Committee Membership Form, Continued...

Hospitality Industry Members, continued

4. _____
(Name) (Business Name)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

Please list below the designated cultural interest representative and affiliation:

5. _____
(Name) (Cultural Affiliation)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

Please list below the other two designated members of the committee:

6. _____
(Name) (Business Name)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

Local Accommodations Tax Committee Membership Form, Continued...

Please list below the other two designated members of the committee, continued..

7. _____
(Name) (Business Name)

(Address) (City, State, Zip)

(Phone) (FAX)

(E-Mail Address)

Please return to: Damita Jeter, Tourism Expenditure Review Committee, P.O. Box 125, Columbia, South Carolina 29214-0120, by no later than November 1. Please call 803-898-5400 with questions or email jeterd@sctax.org

Submitted by: _____ E-Mail: _____
(Name and Title)

Phone: _____ Date: _____

Name of County/Municipal Government: _____

MEMORANDUM

TO: County and Municipal Government Officials
Accommodations Tax Advisory Committee Chairpersons
Tourism Industry, Cultural and Recreational Officials
Chamber of Commerce Officials

FROM: Frans N. Mustert, Chairman
Tourism Expenditure Review Committee

DATE: September 2003

RE: Accommodations Tax Packet of Information

As many of you are aware, Senate Bill 3851 was signed into law by the Governor in 2002. This bill amends the accommodations tax oversight statutes, so as to delete item (5) of Section 6-4-5, which pertains to the definition of "tourist". In this definition, "tourist" was defined as a person traveling to and staying in places outside his usual environment for one night or more for leisure, business, or any other purpose. By deleting this definition, the statute deletes the requirement for overnight stay. The Tourism Expenditure Review Committee will continue to be guided by the definition of "travel" and "tourism", as outlined in item (4) of Section 6-4-5.

Senate Bill 3851 of 2002 also amended Section 6-4-25(A), relating to advisory committees, so as to require appointment of a local advisory committee by a municipality or a county **receiving** more than fifty thousand dollars in accommodations tax revenue in a fiscal year, instead of twenty-five thousand dollars. **This amendment simply amends the dollar amount required in order to form a committee, and does not amend or delete the requirement to report or disburse funds in accordance with the statute if you receive over twenty-five thousand dollars in accommodations tax funds in a fiscal year.**

Please note that the 65% tourism-related revenue provides for a two-year carry forward. If this revenue is not spent within two years of receipt, it must be committed for a specific project or program, and must have the approval of the Tourism Expenditure Review Committee. **Please check carefully to see if your carryover amount has been spent within the two-year time frame.**

A copy of the accommodations tax oversight statutes, with the amendments, is enclosed.

Accommodations Tax Packet

Enclosed are important materials to assist you in complying with the reporting provisions of the accommodations tax oversight statutes. **Please make sure that your Accommodations Tax Advisory Committee Chairperson receives a copy of this packet and guidelines.**

The information enclosed is as follows:

1. **Accommodations Tax Expenditure Report Published by the South Carolina Department of Parks, Recreation and Tourism:**

The Accommodations Tax Expenditure Report will be available on the Department of Parks, Recreation and Tourism's website at "www.discoversouthcarolina.com." Click on "The Agency," then select "Research and Statistics." Finally, select "Research Reports" and scroll down to the link of the pdf, "**Expenditures of Annual Accommodation Tax Revenues.**"

2. **County/Municipal Government Guidelines on Accommodations Taxes for FY03-04:**

The County/Municipal Guideline Booklet should give you some guidelines for expending funds at the local level. Please note the local governments that are required to comply with the accommodations tax oversight statute's tourism provisions for the 2003-2004 state fiscal year, based on 2002-2003 accommodations tax collections.

3. **Accommodations Tax Act:**

A copy of the accommodations tax oversight law is enclosed. Please read this carefully, as it was amended in 2002.

4. **Accommodations Tax Reporting Form (Expenditure Form) and Detail Form:**

The expenditure form has been amended, and now requires additional information to be reported. It captures accommodations tax spending by local governments. This form **must** balance once completed. Please report spending for FY02-03, and return to the Tourism Expenditure Review Committee by October 1, 2003, to avoid penalty.

Also included with this is a spreadsheet which was sent to all applicable entities in April 2003 – the Accommodations Tax Detail Form. We asked that the form be completed with as much detail as possible or available and attached to the expenditure form when returned in November. This was simply a request from the Committee for additional information and will help determine whether or not expenditures are in compliance.

5. **Accommodations Tax Advisory Committee Membership Form:**

This form requires you to list the names and addresses of your advisory committee members. Please be advised that you do not have to form this committee if your accommodations tax **receipts** are fifty thousand dollars or less. However, you may form the committee, or continue with the committee, if you so desire. Please complete and return this form by November 1, 2003, paying close attention to the membership requirements. Business name and address **must** be included on the form. Please indicate the **chairperson**.

We are asking that you help us to keep our mailing list current. Please make corrections to your name, address, or contact person, and return to us.

Should you have any questions, or if we can assist you in any way, please do not hesitate to contact Damita Jeter at (803) 898-5400, by emailing her at jeterd@sctax.org, or contact the committee in writing at:

Tourism Expenditure Review Committee
P.O. Box 125
Columbia, South Carolina 29214-0120.

Thank you.

Enclosures: Accommodations Tax Guidelines, Tourism Expenditure Review Committee Policy on Tourism, Reporting Form, Reporting Form Example, Accommodations Tax Law Detail Form (Sent Originally in April) Copy of the S.C. Code of Laws pertaining to State Accommodations Taxes, Revenue Ruling 98-22.

COUNTY AND MUNICIPAL GOVERNMENTS

ACCOMMODATIONS

TAX

GUIDELINES

**TOURISM EXPENDITURE REVIEW COMMITTEE
P.O. BOX 125
COLUMBIA, SOUTH CAROLINA 29214-0120**

COUNTY AND MUNICIPAL GOVERNMENT GUIDELINES

ACCOMMODATIONS TAX

I. BEGINNING OF THE STATE'S FISCAL YEAR:

A. PROCEDURES:

*Establish record-keeping system for obtaining and recording information during the year for use in compiling end-of-the-year report. Section 6-4-25(D).

*Establish special funds for allocation of accommodations tax revenues designated for "Advertising and Promotion", and for "Tourism-Related Expenditures." Section 6-4-10(3) and (4).

*Review the complete Allocation of Accommodations Tax Revenues Act, Chapter 4, Title 6, which was amended in 2002.

B. ADVISORY COMMITTEES:

Special Note: House Bill 3851, which passed during the 2002 legislative session, amends Section 6-5-25(A), so as to require appointment of advisory committees by a municipality or county **receiving** more than fifty thousand dollars, instead of twenty-five thousand dollars as previously required. Local governments already having advisory committees in place may continue with these committees, if so desired. Section 6-5-25(A).

*Ensure that your seven-member Accommodations Tax Advisory Committee's makeup conforms to the Act's requirements. See amended Section 6-4-25(A), and 6-4-5(2) and (3).

*Adopt guidelines in cooperation with your advisory committee. Section 6-4-25(B).

*Return Advisory Committee Membership Form by October 1. Section 6-4-25(D)(4).

C. ORGANIZATION(S) DESIGNATED TO SPEND ADVERTISING AND PROMOTION FUND:

*Designate one or more qualified organizations with an existing, ongoing tourist promotion program to manage and direct the expenditure of the 30% Advertising and Promotion Fund. However, keep in mind that this is an advertising and promotion fund, and must be used for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity. Section 6-4-10(3).

*Receive from the organization(s) a budget of planned expenditures for advertising and promotion and take action to approve or disapprove such budget. Section 6-4-10(3).

II. DURING THE STATE'S FISCAL YEAR:

A. ALLOCATION AND SPENDING OF ACCOMMODATIONS TAX FUNDS:

*The funds received by a municipality or county must be allocated as follows:

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

Section 6-4-10(1), (2), (3) and (4).

*Immediately upon quarterly allocation of accommodations tax revenue to the special funds, distribute the 30% Advertising and Promotion Fund to the organization(s) designated to receive them. Section 6-4-10(3).

*Each quarter, allocate the remaining balance, 65%, plus earned interest, to the special fund to use for tourism-related expenditures. Section 6-4-10(4).

*Disburse payments for tourism-related services or products purchased by the county or municipality, or to the organizations or agencies approved for tourism-related expenditures. Section 6-4-10(4).

*When tourism-related expenditures are used for infrastructure/service items described in Section 6-4-10(4)(b)4, or for salaries, determine the estimated percentage of costs directly attributed to tourists that can be paid for with accommodations tax funds. Section 6-4-10(4)(b)4.

*If some of the special fund revenue for tourism-related expenditures needs to be carried forward beyond the two year spending limit, request approval from the Tourism Expenditure Review Committee, and list the reasons to carry such funds forward. Requests for extensions must include provisions that funds be committed for a specific project or program. Section 6-4-10(4)(c).

B. RECORDS ON ADVISORY COMMITTEE RECOMMENDATIONS AND COUNTY/MUNICIPAL ACTIONS:

*Receive at least one written report annually, with recommendations, from your Accommodations Tax Advisory Committee for expenditures from the special fund for tourism-related expenditures. The committee report should include information on **ALL** organizations applying for funds, not just those recommended for funding. Section 6-4-25(C).

*Ensure that any entity receiving funds from the special fund for tourism-related expenditures has made application to, and been reviewed by, the Accommodations Tax Advisory Committee. Section 6-4-25(B).

*Record all recommendations received from your Accommodations Tax Advisory Committee, and all actions taken by your county or municipality on approval of expenditures for tourism-related purposes. Section 6-4-10(4) and 6-4-25(D).

C. COUNTIES AND MUNICIPALITIES NOT REQUIRED TO FORM AN ADVISORY COMMITTEE, BUT ARE STILL REQUIRED TO DISBURSE FUNDS AND FILE REPORTS WITH THE TOURISM EXPENDITURE REVIEW COMMITTEE:

*Local governments **receiving fifty thousand dollars or less** in accommodations tax revenues in county areas **collecting more than fifty thousand dollars** do not have to form an advisory committee, however, may form a committee if so desired. This simply means that you do not have to form an advisory committee unless you **receive more than fifty thousand dollars** in accommodations taxes. This does not mean that you do not have to file, as you must still continue to annually submit reports to the Tourism Expenditure Review Committee as outlined in the statute. Section 6-4-25(A) amended, and 6-4-25(D).

*Local governments must still accept applications and review these applications before sending recommendations on to council for final approval, even though the local government may not have to form an

advisory committee.

III. END OF THE STATE'S FISCAL YEAR:

A. FINAL PAYMENT:

*Receive fourth quarter payment, with supplemental adjustments for end-of-the-year, when applicable, from State Treasurer. This should be prior to August 1. Section 6-4-20.

B. END-OF-THE-YEAR REPORTS:

*Obtain from organization(s) designated to spend the 30% Advertising and Promotion Fund, an accounting of how such funds were spent. Section 6-4-10(3).

*Receive packet of forms and guidelines from the Tourism Expenditure Review Committee around August.

*By October 1, submit the end-of-the-year reports to the Tourism Expenditure Review Committee. The reports shall include:

1. end-of-the-year report detailing advisory committee's accommodations tax recommendations. If you are not required to have a committee, then local government's recommendations are to be reported;
2. municipality's or county's action following the recommendations;
3. explanation of how funds from the accommodations tax are spent, except for the first twenty-five thousand dollars and five percent of the balance in Section 6-4-10(2) allocated to the General Fund. The list of explanations is due before October first and must include funds received and disbursed during the previous fiscal year;
4. list of advisory committee members noting the chairperson, business address, if applicable, and representation of the hospitality industry, including the lodging industry and cultural interests.

Section 6-4-25(D)(1), (2), (3) and (4).

*Regional tourism agencies shall submit reports on their budgets and annual expenditure of accommodations tax funds to the Tourism Expenditure Review Committee. Section 6-4-25(E).

IV. TOURISM EXPENDITURE REVIEW COMMITTEE:

A. POWERS AND DUTIES:

*The Tourism Expenditure Review Committee was established in July 2001, by Act No. 74 of 2001. The committee consists of nine members, appointed for various terms. This committee serves as the oversight authority on all questionable tourism-related expenditures, and has statutory authority to impose fines and withhold funds. Section 6-4-35.

B. WITHHOLDING OF FUNDS FOR EXPENDITURES FOUND TO BE IN NON-COMPLIANCE:

*Municipalities and counties must be notified if an expenditure is questioned, and the committee may consider any further supporting information that the county or municipality may provide. If the committee finds an expenditure to be in non-compliance, it shall certify the non-compliance to the State Treasurer, who shall withhold the amount of the expenditure found to be in non-compliance from future distributions. Local governments may appeal to the committee in writing within 30 days of the date of the letter of withholding. An appeal from an action of the committee lies with the Administrative Law Judge Division. Section 6-4-35(B)(1)(a).

*The Tourism Expenditure Review Committee has withholding authority over the 30% Advertising and Promotion Fund, as well as the 65% Tourism-Related Expenditure Fund. Section 6-4-35(B)(1)(a).

C. PENALTY (FINE) IMPOSED FOR NON-FILING OF REPORTS:

*If the committee determines that a municipality or county has failed to file the reports required to be filed pursuant to Section 6-4-25(D)(3), it may impose a fee of five hundred dollars a month, or part of a month, for each month the report is not filed, but no more than five thousand dollars. This penalty shall be certified to the State Treasurer, who shall withhold the amount of the penalty from future distributions. Local governments may appeal to the committee in writing within 30 days of the date of the letter of withholding. An appeal from an action of the committee lies with the Administrative Law Judge Division. Section 6-4-35(B)(1)(b).

V. ADDITIONAL GUIDELINE INFORMATION:

A. 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. (See the policy enclosed for more information.)*

*Accommodations tax funds must be used to attract and provide for tourists, and must be spent on tourism-related expenditures. If an expenditure cannot be directly related to tourism, then accommodations tax revenue may not be used to fund the expenditure. *In order to make this determination, the Tourism Expenditure Review Committee requests that entities provide an overall budget, percentage of tourists generated, a description of the event/project and total attendance to the event/project. This can be done by following the example enclosed. (If available. Some entities do not track this data, and although not a requirement, the Committee asks that this information is provided in order to gain a better understanding of the expenditures).*

*Certain tourism-related expenditures must be awarded on a “percentage of tourism” basis. Local governments 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 should submit on their applications any other accommodations tax funds they have requested or received from other municipalities or counties for the year.

*Any and all organizations applying for accommodations tax funding must have an application on file for each request, each year. Any and all organizations applying for funding must be listed on the Accommodations Tax Reporting Form submitted annually to the Tourism Expenditure Review Committee, regardless of whether or not they were awarded any funds.

*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.

*Accommodations tax tourism funds may not be spent on purely local functions.

*In most cases, beauty pageants should not be funded out of accommodations tax funds. Pageants serve more of a personal benefit to the contestants, and, in most cases, do not attract and provide for tourism. They should not be funded from

accommodations taxes unless the county or municipality can prove that it is a tourism-related event.

*Expenditure requests for fireworks may only be funded to the extent that they “attract and provide for tourism.” This will be decided on a case-by-case basis.

*Welcome signs are not acceptable accommodations tax expenditures, and should not be funded from accommodations taxes.

B. 30% ADVERTISING AND PROMOTION FUND:

*The 30% Advertising and Promotion Fund revenue must be given to an organization or organizations that have an existing, on-going tourism promotion program, and must be used for **advertising and promotion** of tourism to develop and increase tourist attendance through the generation of publicity.

*The 30% fund revenue must be distributed immediately upon receipt to the organization or organizations so designated.

C. 65% TOURISM-RELATED FUND:

*The 65% Tourism-Related Fund revenue must be used for tourism-related expenditures. This revenue provides for a two-year carry-forward. If 65% tourism-related revenue is not spent within two years of receipt, it must be committed for a specific project or program, and must have the approval of the Tourism Expenditure Review Committee.

D. ADVISORY COMMITTEES:

*A municipality or county **receiving** more than fifty thousand dollars in revenue from the accommodations tax in county areas **collecting** more than fifty thousand dollars shall appoint a seven member advisory committee to make recommendations on the expenditure of revenue generated from the accommodations tax.

*Local governments already having an advisory committee may elect to continue with the advisory committee, or do away with the committee, until such time as they reach more than fifty thousand dollars in receipts.

*A municipality or county **receiving** more than twenty-five thousand dollars in revenue from the accommodations tax in county areas **collecting** more than fifty thousand dollars must still file and report in accordance with the accommodations tax oversight statutes, even though they may not have to form an advisory committee until they **receive** over fifty thousand dollars in accommodations tax revenue. The 2002 amendment to the statute simply amends the amount of revenue that must be received before having to form a committee.

It does not delete or amend the requirement for filing and reporting. Section 6-4-25(D)(3) still provides for local governments to submit to the Tourism Expenditure Review Committee a list of how their funds from the accommodations taxes are spent, except for the first twenty-five thousand dollars and five percent of the balance allocated to the General Fund. Therefore, local governments must still report on disbursement of the 30% Advertising and Promotion Fund and disbursement of the 65% Tourism-Related Fund.

*Local governments must still accept applications and review these applications before sending recommendations on to council for final approval, even though the local government may not have to form an advisory committee.

**LOCAL GOVERNMENTS AFFECTED BY
ACCOMMODATIONS TAX ACT TOURISM PROVISIONS**

FISCAL YEAR 2003-2004 REPORTING

FOR

FISCAL YEAR 2002-2003 REVENUE

29 COUNTY AREAS - COLLECTIONS TOTALING MORE THAN \$50,000 IN FY02-03

<p><u>TOTAL COUNTY</u></p> <p>Aiken Anderson Beaufort Berkeley Charleston Cherokee Chester Clarendon Colleton Darlington</p>	<p>Dillon Dorchester Florence Georgetown Greenville Greenwood Horry Jasper Kershaw Laurens</p>	<p>Lexington Newberry Oconee Orangeburg Pickens Richland Spartanburg Sumter York</p>
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Note: These county areas had total collections of more than \$50,000 in accommodations tax revenue for FY02-03.

LOCAL GOVERNMENTS WITHIN THE 29 COUNTY AREAS – UNINCORPORATED

NET REVENUES TOTALING MORE THAN \$50,000 IN FY02-03

<u>COUNTY – UNINCORP.</u>		
Aiken Anderson Beaufort Berkeley Charleston Cherokee Chester Clarendon Colleton	Dillon Dorchester Florence Georgetown Greenville Greenwood Horry Jasper Kershaw Laurens	Lexington Newberry Oconee Orangeburg Pickens Richland Spartanburg Sumter York

Note: These local governments received more than \$50,000 in accommodations tax revenue, and must continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee. These local governments must also form an advisory committee at the local level and send the membership form to the Tourism Expenditure Review Committee.

NET REVENUES TOTALING MORE THAN \$25,000, BUT LESS THAN \$50,000 IN FY02-03

<u>COUNTY – UNINCORP.</u>		
Darlington		

Note: This local government received more than \$25,000 in accommodations tax revenue, but less than \$50,000. This local government does not have to form an advisory committee at the local level, but may form one if so desired. However, they must still continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee showing disbursement of their 30% Advertising and Promotion Fund revenue and their 65% Tourism-Related Fund revenue. They are not required to form a local advisory committee until they reach over \$50,000 in receipts.

LOCAL GOVERNMENTS WITHIN THE 29 COUNTY AREAS – MUNICIPAL

NET REVENUES TOTALING MORE THAN \$50,000 IN FY02-03

<p><u>MUNICIPAL</u></p> <p>Aiken Anderson Beaufort Blythewood Cayce Charleston Clemson Columbia Dillon Duncan Edisto Beach Florence Folly Beach Gaffney Georgetown</p>	<p>Greenville Greenwood Hardeeville Hartsville Hilton Head Island Isle of Palms Kiawah Island Lexington Mount Pleasant Myrtle Beach Newberry North Charleston North Myrtle Beach Pawleys Island Rock Hill Santee</p>	<p>Seabrook Island St. George Simpsonville Sullivan’s Island Summerville Sumter Surfside Beach</p>
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Note: These local governments received more than \$50,000 in accommodations tax revenue, and must continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee. These local governments must also form an advisory committee at the local level and send their membership forms to the Tourism Expenditure Review Committee.

LOCAL GOVERNMENTS WITHIN THE 29 COUNTY AREAS – MUNICIPAL

NET REVENUES TOTALING MORE THAN \$25,000, BUT LESS THAN \$50,000 IN FY02-03

<p><u>MUNICIPAL</u></p> <p>Camden Clinton Conway Easley Goose Creek</p>	<p>Moncks Corner Orangeburg Port Royal Ridgeland</p>	<p>Springdale Summerton Walterboro*</p> <p><i>*New municipality – First year</i></p>
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Note: These local governments received more than \$25,000 in accommodations tax revenue, but less than \$50,000. These local governments do not have to form an advisory committee at the local level, but may form one if so desired. However, they must still continue to file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee showing disbursement of their 30% Advertising and Promotion Fund revenue and their 65% Tourism-Related Fund revenue. They are not required to form a local advisory committee until they reach over \$50,000 in receipts.

NET REVENUES TOTALING LESS THAN \$25,000 IN FY02-03

<p><u>MUNICIPAL</u></p> <p>Greer * Lake City Spartanburg Travelers Rest Seneca**</p>		
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Note: These local governments received less than \$25,000 in accommodations tax revenue. Lake City, Traveler’s Rest and Spartanburg fell below the reporting requirements again this year. Records show that carry-forward funds have been spent, and therefore, these local governments do not have to file reports with the Tourism Expenditure Review Committee.

**The City of Greer received less than \$25,000 in accommodations tax revenue, however, records show that this local government must still report carry-forward fund expenditures from FY01-02. Therefore, they must still file an Accommodations Tax Reporting Form with the Tourism Expenditure Review Committee this year.*

***Seneca received \$24,437.99, thus falling below the reporting requirements. However, we will keep them on the list as they may have to report next year. If so, it will be the first year for this municipality to report.*