

(YEAR)
GEORGETOWN COUNTY ACCOMMODATIONS TAX
GRANT GUIDELINES

Thank you for your interest in the Accommodations Tax program and available funding. The following policies and procedures for making application are provided below.

Grants from the Georgetown County Accommodations Tax Advisory Committee should be considered supplementary to the budget of any applicant. The Committee encourages applicants 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 procedures for Accommodations Tax Awards have been outlined below. The Accommodations Tax Committee may make awards at such other times as may be deemed appropriate and necessary by the committee and County Council.

Policies and Procedures:

1. Accommodations tax applications are now being accepted. The deadline for application submittals is _____ (DATE) _____. The committee will hold a public meeting to review information packets and hear presentations on _____ (DATE) _____ at _____ (TIME) _____ A.M./P.M. at the _____ (LOCATION) _____.
2. If your organization received funding last year, a copy of the final financial statement for this project **must** accompany your application.
3. Funding generally is of the reimbursement method, with appropriate back up (i.e.: signed contract(s), canceled check(s), etc.). ***Pre-funding may be available with approval from the accommodations tax committee. 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).
7. 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. "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 an 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 submit on their applications any other accommodations tax funds they have requested or received from other municipalities or counties for the year.
- 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.
- Beauty pageants should not be funded out of accommodations tax funds. Pageants serve more of a personal benefit to the contestants, and do not attract and provide for tourism.
- 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.

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.
 - c. Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.
 - d. 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.
 - e. Public facilities such as rest-rooms, dressing rooms, parks, and parking lots.
 - f. Tourist shuttle transportation.
 - g. Control and repair of waterfront erosion.
 - h. Operating visitor information centers.
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 Georgetown County in the expenditure of these public funds. The County’s procurement policies and procedures can be accessed on the County’s website at www.georgetowncountysc.org (follow links to the purchasing page), or by contacting the County’s procurement officer. While Georgetown County personnel will assist recipients with implementation questions, it is the responsibility of the recipient to ensure compliance with established procurement policies and procedures. Upon**

completion of your project/event you will be required to certify that correct procedures have been followed.

10. All organizations receiving accommodations tax funding are subject to audit.
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
 - Describe how the event or project attracts and promotes tourists to the area
12. **Any profit derived from your program/event will be deducted from your final grant reimbursement check.**
13. Expectation is that organizations would work toward financial autonomy or other funding sources.
14. **To request a change in use of funds from the original application and award, organizations must come back to the Accommodations Tax Committee. Georgetown 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 Georgetown County, the Accommodations Tax Committee may meet to recommend the expenditure of funds for marketing purposes.

