

**COUNTY OF DARLINGTON**  
**FY 2024/2025**  
**ACCOMMODATIONS TAX PROCESS**

**Allocation of Accommodations Tax Revenue**

Title 6, Chapter 4 of the S.C. Code of Laws provides for the allocation of Accommodations Tax revenues collected by a county or municipality and provides that a portion of the Accommodations Tax be allocated by the municipality or county to be used for "tourism-related expenditures." These expenditures are defined as follows:

1. Advertising and promotion of tourism.
2. Promotion of the Arts and Cultural Events.
3. Construction, maintenance, and operation of facilities for civic and cultural activities, including construction and maintenance of access and other nearby roads and utilities for such facilities.
4. The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities.
5. Public facilities, such as restrooms, dressing rooms, parks and parking lots.
6. Tourist shuttle transportation.
7. Control and repair of water front erosion.
8. Operating Visitor Information Centers.

**Eligible Applicants/Sponsors**

Eligible applicants/sponsors include public and private non-profit organizations that meet the organizational requirements established by the county. The following minimum eligibility documentation must be included/attached to applications:

- Applicant/Sponsor Federal ID number
- Certificate of Incorporation/Charter
- IRS 501(C)(3) **or** 501(d) certification letter (non-profits)
- S.C. Secretary of State's public charity registration letter (non-profits)
- Marketing Plan (Chambers of Commerce)

No grant can be made to a private for-profit organization to be expended by the organization for its own event. Grants will not be made to non-profit organizations for projects which will primarily benefit one or a very few or an exclusive group of for-profit organizations. If the applicant agency is not formally organized and constituted, there must be a "sponsor/fiscal agent" who will assume the responsibility for the proper financial administration of the project.

**Funding / Application Deadline**

The attached application is provided by Darlington County for use by agencies to request Accommodations Tax funds for **FY24/25**. Total county revenues are estimated to be **\$71,800** of which \$16,800 is designated for the 30% Special Fund for advertising and promotion of tourism for existing, ongoing tourist promotion programs as outlined in Section 6-4-10(3) of the South Carolina Code of Laws. The deadline for submission of Accommodations Tax applications is **Monday, March 11, 2024**.

**Accommodations Tax Review Process**

The County Accommodations Tax Advisory Committee will review the applications and develop funding recommendations for consideration by Darlington County Council. **Any applicant who previously received County Accommodations Tax funds, but did not submit a Final Report by the reporting deadline, will not be considered for funding. It is highly recommended that you type your responses.**

The Accommodations Tax Advisory Committee will recommend funding for expenditures that attract or provide for tourists pursuant to the definition of "travel" and "tourism" as defined in Section 6-4-5(4) of South Carolina Code of Laws, as amended - ***"The action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work." Home community being "activities associated with all overnight trips away from home in paid or unpaid accommodations and day trips to places 50 miles or more, one way, from the traveler's origin."***

COUNTY OF DARLINGTON

FY 2024/2025

ACCOMMODATIONS TAX APPLICATION

**1. The Applicant/Sponsor** *(Please type your responses in this fillable form.)*

- *Must be a public or private non-profit organization.*
- *Must **attach** applicant's or sponsor's IRS 501(C) (3) or 501(d) certification letter **and** a current Secretary of State charity registration letter and/or any other documentation supporting designation as a non-profit entity.*
- *Must submit a **Final Report** by the reporting deadline or Applicant will not be considered for future funding.*

Applicant/Sponsor: \_\_\_\_\_ Federal ID No. \_\_\_\_\_

Non-Profit Status: \_\_\_\_\_ Project/Event Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_ Email: \_\_\_\_\_

**2. Project Category:** (Check One)

- |  |   |
|--|---|
| <input type="checkbox"/> Destination Advertising/Promotion | <input type="checkbox"/> Tourist Public Transportation            |
| <input type="checkbox"/> Tourism Related Event             | <input type="checkbox"/> Waterfront Erosion/Control/Repair        |
| <input type="checkbox"/> Tourism Related Facilities        | <input type="checkbox"/> Operation of Visitor Information Centers |
| <input type="checkbox"/> Tourism Related Public Services   |   |

**3. Project/Event Date:** \_\_\_\_\_ **4. Amount Requested:** \$ \_\_\_\_\_

**5. Projected Tourism Impact**

Est. total attendance: \_\_\_\_\_ Est. total # of overnight rooms: \_\_\_\_\_

Est. total # of tourists: \_\_\_\_\_ *(Tourists are defined as those who travel at least 50 miles from their origin.)*

**6. Describe the methods that you will use to capture/track the number of attendance and tourists.**

**7. Identify your target audience(s).**

**8. General description of Project/Event with specific reference to what will be accomplished with county A-tax funds.**

**9. Budget Request Of Planned Expenditures & Description.**

*Enter the amount of A-Tax funds being requested from the county and anticipated funds from other sources (non-county) using the specified budget categories **and** describe how the items will be utilized as they relate to your project/event.*

<b>Budget Items</b>	<b>County</b>	<b>Non-County</b>	<b>Total</b>
Personnel (Describe)	\$	\$	\$
Operating Expenses (Describe)	\$	\$	\$
Contractual Services (Describe)	\$	\$	\$
Capital Expenses (Describe)	\$	\$	\$
<b>Grand Total</b>	\$	\$	\$

**10. Sources and Amounts of Non-County Funds.**

List, by name, anticipated sources of non-county revenue and the amount.

SOURCE DESCRIPTION	AMOUNT
Private Contributions:	\$
Funds Sharing (PRT):	\$
State Funds:	\$
Federal Funds:	\$
Municipal Funds:	\$
Generated Revenues ( <i>Sales, etc.</i> ):	\$
Advertising Revenues:	\$
Corporate Sponsorship:	\$
Other Funds:	\$
Other Accommodations Tax Funds Requested or Received From Municipalities:	\$
<b>Total Non-County</b>	<b>\$</b>

**11. Previous Funding & Attendance.**

	<b>FY21/22</b> <small>(July 1, 2020 – June 30, 2021)</small>	<b>FY22/23</b> <small>(July 1, 2021 – June 30, 2022)</small>	<b>FY23/24</b> <small>(July 1, 2022 – June 30, 2023)</small>
Total County A-Tax	\$	\$	\$
Total A-Tax from all other sources	\$	\$	\$
Total Attendance			
Total Tourists			
Describe how attendance & tourists were captured/tracked.			

- 12. Describe how your project/event will attract and promote tourism, civic and cultural events, or help provide services and facilities that are needed to attract and provide for tourists, civic and cultural activities.**
- 13. Of the tourists attending your event,**  
**a) how much time will they spend in Darlington County?**  
**b) how many hotel rooms will be used for overnight guests?**  
**c) what facilities will overnight guests use?**
- 14. Do you raise funds to sponsor your event? If so, what have you done to raise funds? What are the funds used for?**
- 15. If you do not receive funds from Darlington County A- Tax, what will happen to your event? Where would you seek funds from?**
- 16. What evidence can you present to prove that your event promotes tourism in Darlington County?**
- 17. If you are requesting funds for advertisement, where do you plan to advertise and through what media?**

**18. Please provide the names and addresses of your organization's Board of Directors.**  
(Attach a sheet if more space is needed).

**19. Chambers of Commerce/Visitor & Convention Bureau/Regional Tourism Commissions --**  
Applicants requesting 30% Advertising & Promotion Special Funds - *please attach marketing plan, etc. to support your designation as a non-profit entity with an ongoing or proposed tourism promotion program.*

**20. Signatures:**

**PROJECT DIRECTOR:**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

ADDRESS \_\_\_\_\_

PHONE: \_\_\_\_\_ OTHER PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF PROJECT DIRECTOR

**AUTHORIZING OFFICIAL (APPLICANT OR SPONSOR):**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

ADDRESS \_\_\_\_\_

PHONE: \_\_\_\_\_ OTHER PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF AUTHORIZING OFFICIAL

**Submit completed application and required documents:**

County Administrator's Office, ATTN: Janet Bishop, 1 Public Square, Room 210, Darlington, SC 29532 or email to [jbishop@darcosc.net](mailto:jbishop@darcosc.net)