

# ACCOMMODATIONS TAX – 2%

## SPECIAL REVENUE FUND

By a 1984 Act of the General Assembly, a two percent (2%) tax is imposed on all accommodations in the State of South Carolina. These monies are collected by the state and then distributed to all counties and municipalities. The proceeds must be spent for tourism promotion and tourism related expenditures. Tourism projects and promotions are reviewed by an Accommodations Tax (ATAX) Advisory Committee.

State law provides that:

- The first \$25,000 must be allocated to the county’s General Fund for General Fund purposes;
- Five percent (5%) of the balance must also be allocated to the county’s General Fund;
- Thirty percent (30%) of the balance must be allocated for the purpose of advertising and promotion of tourism (the Spartanburg Chamber of Commerce receives these funds): and
- The remaining balance must be used for tourism related expended (noted as tourism projects and promotions).

Spartanburg County collects this Accommodations Tax countywide except for businesses providing accommodations within the corporate limits of the City of Spartanburg.


FUND NUMBER: 9	ACCOMMODATIONS TAX - 2%					
FUNDING SOURCE(S)	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
Special Revenue Fund	354,112	439,556	420,000	429,750	<b>445,000</b>	14,250
<b>EXPENDITURES</b>						
Spartanburg Chamber of Commerce	107,239	117,118	118,500	121,500	<b>126,000</b>	4,500
Wofford College - Football Stadium	50,000	50,000	50,000	50,000	<b>50,000</b>	0
Tourism Promotions and Projects	154,000	227,918	206,750	213,250	<b>223,000</b>	9,750
<b>EXPENDITURE TOTAL</b>	<b>\$311,239</b>	<b>\$395,036</b>	<b>\$375,250</b>	<b>\$384,750</b>	<b>\$399,000</b>	<b>\$14,250</b>
<b>TRANSFER TO GENERAL FUND</b>	42,873	44,520	44,750	45,000	<b>46,000</b>	1,000
<b>TOTAL EXP. &amp; TRANSFERS</b>	354,112	439,556	420,000	429,750	<b>445,000</b>	15,250

### FY 2008/09 Budget Highlights & Initiatives

- FY 2008/09 Tourism Promotions and Projects funding is based on anticipated Accommodations Tax Collections in FY 2007/08. The \$293,000 allocated for these projects (please see the sheet on the next page) are based on anticipated collections in FY 2007/08.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

(ACCOMMODATIONS TAX CONTINUED)

	<b>FY 2008-09 SPARTANBURG COUNTY ACCOMMODATIONS TAX (ATAx) ADVISORY BOARD RECOMMENDATIONS</b>
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ORGANIZATION	PROJECT	FY 07/08 ADOPTED	FY 2008/09 REQUEST	FY 2008/09 RECOMMENDED
Arts Partnership	Capital Contribution to Cultural Center (through FY 09)	\$ 50,000	\$ 50,000	\$ 50,000
Arts Partnership	A Dickens of a Christmas	\$ 2,500	\$ 8,000	\$ 3,000
Arts Partnership	Chapman Cultural Center Marketing Project	\$ -	\$ 50,000	\$ 2,500
Carolina Foothills Artisan Ctr.	Advertisements in Regional Magazines & Travel Guides	\$ 2,500	\$ 10,000	\$ 1,500
City of Spartanburg	Carolina Panthers (NFL) Party	\$ -	\$ 3,000	\$ -
City of Spartanburg	Spring Fling	\$ 2,000	\$ 4,000	\$ 2,500
City of Spartanburg	Shamrocks on the Square	\$ 500	\$ 1,000	\$ 500
City of Spartanburg	International Festival	\$ 1,500	\$ 3,000	\$ 2,000
County Historical Association	Operating Expenses - Move to Chapman Cultural Ctr.	\$ 7,500	\$ -	\$ -
County Historical Association	Festifall at Walnut Grove Plantation	\$ 2,500	\$ 7,500	\$ 3,500
County Parks and Rec. Comm.	Athletic Tournaments and Special Events	\$ 30,000	\$ 30,000	\$ 40,000
Cowpens Historical Society	Cowpens Depot Museum & Civic Center	\$ -	\$ 2,000	\$ -
Cross Cultural Institute	A Taste of Africa Festival and Health Fair	\$ 3,500	\$ 7,000	\$ 3,500
EURO Auto Festival	EURO Auto Festival Marketing	\$ -	\$ 25,000	\$ 2,500
Hatcher Garden & Woodland Pre.	Operation of Public Botanical Garden	\$ 15,000	\$ 40,223	\$ 15,000
Historic Price House	Taste of the Backcountry	\$ 600	\$ 1,200	\$ 600
Hollywild Animal Park	Marketing Plan	\$ 4,000	\$ 8,000	\$ 4,000
Hollywild Animal Park	Cable Advertising for Holiday Lights Safari	\$ 5,000	\$ 10,000	\$ 5,000
International Festival Society	Oktoberfest - Spartanburg	\$ 1,000	\$ 3,200	\$ 2,000
Mighty Moo Festival	30th Anniversary Festival and Reunion	\$ 2,500	\$ 5,000	\$ 3,000
Musgrove Mill SHS	Musgrove Mill SHS Visitor Service Improvements	\$ 2,000	\$ -	\$ -
R&B Shag Club of Spartanburg	"Sparkle City Celebration"	\$ 2,000	\$ 2,000	\$ 2,000
Red, White, & Boom	Family-Oriented 4th of July Celebration	\$ 3,700	\$ 5,000	\$ 4,000
SC Watermedia Society	SCWS 30th Annual Exhibition, Workshops & Conf.	\$ 2,000	\$ -	\$ -
Shrine Bowl of the Carolinas	Annual N. Carolina-S. Carolina H.S. Football Game	\$ -	\$ 20,000	\$ 10,000
Spartan West Rotary Club	Stump Jump Cross Country Mountain Bike Race	\$ 2,500	\$ -	\$ -
Spartanburg Art Museum	3-Day Art & Antique Show	\$ 3,000	\$ 5,000	\$ 2,500
Spartanburg CVB	Sales and Marketing Project	\$ 54,166	\$ 190,500	\$ 80,400
Town of Pacolet	A Village at Christmas	\$ -	\$ 1,500	\$ 1,500
Town of Pacolet	Indian Summer Festival	\$ 750	\$ 3,000	\$ 1,500
Upcountry Golf Assoc.	Upcountry Golf Trail Advertising	\$ 2,250	\$ -	\$ -
USC Upstate	40th Anniversary Celebration - The Traveling Wall	\$ 4,500	\$ -	\$ -
Wofford College	Carolina Panthers Training Camp (through FY 09)	\$ 50,000	\$ 50,000	\$ 50,000
<b>TOTAL</b>		<b>\$ 257,466</b>	<b>\$ 545,123</b>	<b>\$ 293,000</b>