

HOSPITALITY TAX HOSPITALITY TAX FUND

Spartanburg County's 2% Local Hospitality Tax on prepared meals and beverages became effective January 1, 2008. Business owners collect and remit the tax directly to Spartanburg County. The Local Hospitality Tax provides a dedicated source of revenue and an appropriate and efficient means of funding tourist-related infrastructure and capital improvement projects. It is the Council's intent to enhance the County's appeal to tourists through further development of the County as a destination for tourist related activities. Spartanburg County's Local Hospitality Tax became effective January 1, 2008, adopted by ordinance as authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the "Local Hospitality Tax Act".

FUND NUMBER: 23	HOSPITALITY TAX FUND					
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
Hospitality Tax	0	0	0	0	2,402,000	2,402,000
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0	77,943	77,943
Operating Expenditures	0	0	0	0	17,000	17,000
Capital Outlay	0	0	0	0	1,000	1,000
Other Expenditures	0	0	0	0	2,306,057	2,306,057
EXPENDITURE TOTAL	\$0	\$0	\$0	\$0	\$2,402,000	\$2,402,000
AUTHORIZED PERSONNEL	0	0	0	0	2	2

FY 2008/09 Budget Highlights & Initiatives

- Two (2) new administrative support positions are added to assist with the collection, accounting and enforcement of the Hospitality Tax. Costs of the position include \$77,943 in personnel services expenditures and \$18,000 in operating supplies and computer equipment.
- Capital Expenditures are budgeted at \$2,306,057 and include:
 - Countywide Trail Development (\$200,000)
 - Va-Du-Mar McMillan Park, Phase II (\$50,000)
 - Water Park Development (\$650,000)
 - West Spartanburg Regional Park Site Development (\$700,000)
 - Designated for future capital projects (\$706,057)

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