

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 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
Special Revenue Fund	439,556	420,000	384,750	445,000	442,000	(3,000)
EXPENDITURES						
Spartanburg Chamber of Commerce	117,118	118,500	121,500	126,000	135,600	9,600
Wofford College - Football Stadium	50,000	50,000	50,000	50,000	0	(50,000)
Tourism Promotions and Projects	227,918	206,750	213,250	223,000	260,400	37,400
EXPENDITURE TOTAL	\$395,036	\$375,250	\$384,750	\$399,000	\$396,000	(\$3,000)
General Fund Portion	44,520	44,750	45,000	46,000	46,000	0
TOTAL EXP. & TRANSFERS	439,556	420,000	429,750	445,000	442,000	(3,000)
AUTHORIZED PERSONNEL	0	0	0	0	0	0

FY 2009/10 Budget Highlights & Initiatives

- FY 2009/10 Tourism Promotions and Projects funding is based on anticipated Accommodations Tax Collections in FY 2008/09.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 ADOPTED OPERATING BUDGET**

(ACCOMMODATIONS TAX CONTINUED)

 FY 2009-10 Spartanburg County Accomodations Tax (ATAx) Adopted Funding Allocations		
ORGANIZATION	PROJECT	FY 2009/10 ADOPTED
Appalachian Houndsmen Association	AKC All Breed Challenge	\$ 500
Carolina Foothills Artisan Center	Brochures/Advertising	\$ 1,500
City of Spartanburg	Spring Fling	\$ 3,000
City of Spartanburg	International Festival	\$ 2,000
City of Spartanburg	Red, White & Boom	\$ 3,500
Confederate Classic Street Rod Association	27th Annual Sparkle City Rod Run	\$ 1,000
Cross Cultural Institute of America	A Taste of Africa	\$ 3,500
Euro Auto Festival	Euro Auto Festival Marketing	\$ 2,500
Hatcher Garden & Woodland Preserve	Operation of Public Botanical Garden	\$ 15,000
Hollywild Animal Park	Marketing	\$ 4,000
Hollywild Animal Park	Safari Holiday Lights	\$ 5,000
Mighty Moo Festival	31st Anniversary Festival & Reunion	\$ 4,000
R&B Shag Club	Sparkle City Celebration	\$ 2,000
Rebels Touchdown Club	Football Passing	\$ 2,500
Carolina FC	SC Youth Soccer Tournament	\$ 2,000
Shrine Bowl of the Carolinas/Team Spartanburg	Shrine Bowl	\$ 25,000
Spartanburg Art Museum (SAM)	SAM 3rd Annual Art & Antique Show	\$ 2,500
Spartanburg Convention and Visitor's Bureau	Sales and Marketing Project	\$ 100,750
Spartanburg County Historical Association	Festifall at Walnut Grove Plantation	\$ 3,500
Spartanburg County Historical Association	Taste of the Backcountry/ Historic Price Hous	\$ 750
Spartanburg Parks Commission	Athletic Tournaments & Special Events	\$ 40,000
Town of Pacolet	Indian Summer Festival	\$ 1,500
Town of Pacolet	Christmas Village	\$ 1,500
Town of Pacolet	Museum	\$ 5,000
University of South Carolina - Upstate	Volleyball Tournament	\$ 1,500
University of South Carolina - Upstate	The Warhol Project	\$ 5,000
TOTAL		\$ 239,000