

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.

(ACCOMMODATIONS TAX CONTINUED)

**FY 2009-10 SPARTANBURG COUNTY
ACCOMMODATIONS TAX (ATA) ADVISORY BOARD
RECOMMENDATIONS**

To be provided at a later date.