

# 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 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
Hospitality Tax	0	0	30,600	2,402,000	<b>2,605,000</b>	203,000
<b>EXPENDITURES</b>						
Personnel Services Expenditures	0	0	22,255	77,943	<b>85,070</b>	7,127
Operating Expenditures	0	0	2,457	17,000	<b>17,000</b>	0
Capital Outlay	0	0	2,395	1,000	<b>0</b>	(1,000)
Other Expenditures	0	0	3,494	2,306,057	<b>2,502,930</b>	196,873
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,600</b>	<b>\$2,402,000</b>	<b>\$2,605,000</b>	<b>\$203,000</b>
<b>AUTHORIZED PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>

### FY 2009/10 Budget Highlights & Initiatives

- Other Expenditures increase \$196,873 from FY 2008/09, increasing the amount reserved for future capital expenditures.