



## SPARTANBURG COUNTY LOCAL HOSPITALITY TAX

### **FREQUENTLY ASKED QUESTIONS**

**1. What is the Local Hospitality Tax?**

A Local Hospitality Tax is a tax, not to exceed two percent, on the sale of prepared meals and beverages sold in establishments. The tax is 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". Spartanburg County Council has imposed a two percent (2%) Local Hospitality Tax to provide 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.

**2. What is considered a prepared meal?**

A prepared meal is any food and /or beverage, inclusive of alcoholic beverages, beer and wine, prepared or modified by an establishment, which at the time of sale is ready for consumption.

**3. Who is responsible for collecting and remitting the Local Hospitality Tax?**

Restaurants, bars and lounges, private clubs, hotels and motels, caterers, grocery stores, convenience stores and other food establishments are responsible for collecting this tax from patrons and are required to remit such collections to the local government. Failure to collect taxes does not relieve any business from making the required remittances to the local government.

**4. How should the tax be remitted?**

The Local Hospitality Tax Act requires that taxes be remitted to Spartanburg County on a Monthly basis when the estimated amount of average tax is more than fifty (\$50.00) dollars a month, on a Quarterly basis when the estimated amount is twenty-five (\$25) to fifty (\$50) dollars a month and Annually when the estimated amount of average tax is less than twenty-five (\$25) dollars a month.

**5. When will the Hospitality Fee/Tax go into effect and when will my first remittance be due?**

Spartanburg County's two percent (2%) Local Hospitality Tax is effective on January 1, 2008. The deadline for remittance of the first month's collections will be 5:00 p.m. on the 20th of February 2008.

Spartanburg County Government  
366 N. Church St.  
Spartanburg, SC 29303  
[www.spartanburgcounty.org](http://www.spartanburgcounty.org)