

January 2011

SPARTANBURG COUNTY



Spartanburg County Hospitality Tax

Meet the staff of the Spartanburg County Hospitality Tax Division

India Samuel
Senior Hospitality
Account Clerk
isamuel@spartanburg
county.org
864/562-4416

Dawn Moody
Senior Hospitality
Account Clerk
dmoody@spartanburg
county.org
864/596-3202

Fax: 864/562-4050

Important Facts

A prepared meal is any food or beverage, including alcohol, prepared or modified by an establishment, which is ready for consumption. Bottles, cans and prepackaged items are not subject to the 2% hospitality tax.

Prepared meals and beverages are products sold for consumption on or off the premises.

The 2% hospitality tax is paid by the consumer at the time of purchase and is collected by the provider of the item or items.

SC Sales and Use Tax Return

Beginning January 2011, we are requesting a copy of your SC Sales and Use Tax Return to be mailed with the remittance of your hospitality tax each month. This will ensure that all businesses are complying with the Ordinance. Please contact our office if there are valid reasons for any discrepancies in your totals. A revised computation form is included in this publication to reflect the change.

Thank you for your cooperation during this first three years of Spartanburg County's Local Hospitality Tax. We are in the process of updating our database and are asking for your assistance. We have made revisions to the enclosed computation form and are asking for additional information. Please provide the business owner's name, home address, and phone, so that we may contact you directly if questions arise concerning your business. In the past, we have found that many business owners may not always receive correspondence or all of the necessary information that we send to the location. In addition, we are asking for you to categorize your business. This will aid us in establishing trends between various business sectors. We ask that you begin using this revised form with your next remittance.

All forms and information concerning the Local 2% Hospitality Tax are available on the Spartanburg County website at www.spartanburgcounty.org. Additionally, information on the planned use of Hospitality Tax proceeds may be found in the Operating Budget under Quality of Life. Specific Capitol Projects may be found in the Capitol Improvement Plan document.

If you have any comments, questions, or concerns, please feel free to contact us Monday through Friday between 8:30 am to 5:00 pm.

Have you registered your alarm system with Spartanburg County?

Spartanburg County has a False Alarm Ordinance that requires anyone operating an alarm system within the unincorporated areas of the County to register the system. For more information visit our website at www.spartanburgcounty.org or call 864/562-4416 or 864/596-3202.

As A Reminder...

Remittance Due Date

The 2% hospitality tax remittance is based on your revenue from the previous month and must be postmarked by the 20th of the following month to avoid incurring any penalties. A 5% penalty will be applied to any payment postmarked after the 20th of the month unless the 20th falls on a weekend. In this situation, the hospitality tax is due the following business day.

Business Changes

Please remember to notify this office of any changes that occur regarding your business. This would include new ownership, permanent closure, change of address, or changes to contact information. A form to report any changes is available online. If you would prefer, we can put one in the mail to your address.

How to Remit?

The Local Hospitality Tax Act requires payments be remitted on a **Monthly** basis when the amount of average tax is greater than fifty (\$50) dollars a month, on a **Quarterly** basis when the average is twenty-five (\$25) to fifty (\$50) dollars a month and **Annually** when the average tax is less than twenty-five (\$25) dollars per month.



Register Your Alarm System



Please submit this page with your next computation form or fax to (864)562-4050.

Owner Information

Owner Name _____

Home Address _____

Home Phone _____ Cell Phone _____

Business Categories

Please check the category that best describes your business.

Fish Camp

Golf/ Country Club

Steak House

Pizza

Convenience Store

Drive In/Grill

BBQ

Conv. Store w/ Fast Food

Family Restaurant

Bar/Lounge

Grocery Store

Ethnic

Fast Food

Breakfast

Specialty

Subs

Café within a Business

Signature _____ Date _____

False Alarm Ordinance

In an effort to decrease the number of false alarms in the unincorporated areas of the county, Spartanburg County Council passed a False Alarm Ordinance. Under this Ordinance, we can improve the effectiveness of our law enforcement and/or emergency services and maximize resources available to the public. Through education and accountability, the number of repetitive false alarms can be reduced.

The Ordinance requires the registration of all alarm systems, registration of alarm businesses and tracking of all false alarms. Two false alarms are allowed in a permit year at no charge. However, each subsequent false alarm occurring during such a period will have a progressive charge associated with it.

A copy of the Ordinance and all necessary forms are available on our website at www.spartanburgcounty.org. All information is also available at the Spartanburg County Administrative Offices located at 366 North Church Street. If you have any questions, please feel free to contact the office of the False Alarm Coordinators at (864) 596-3202 or (864) 562-4416 Monday through Friday between the hours of 8:30 am and 5:00 pm.

LOCAL HOSPITALITY TAX REPORTING & COMPUTATION FORM

Year: _____ Reporting Period: Monthly Quarterly Annually
(Please check one)

Month: Jan Feb Mar Apr May June July Aug Sept Oct Nov Dec
(Please check one)

Business Name: _____

Mailing Address: _____

Hospitality Tax Registration#: _____

Computation of Local Hospitality Taxes Due to Spartanburg County:

1. Gross Sales of Food and/or Beverages	1.
2. Computation of 2% Local Hospitality Tax (Line 1 x .02)	2.
3. Penalty if remitting after the 20 th of month (Line 2 x .05*)	3.
TOTAL LOCAL HOSPITALITY TAXES DUE	\$

Please Note: This return covers the period through the last day of the month and becomes delinquent on the 21st day of the following month.

***PENALTY:** A penalty of five percent (5%) applies to any remittance postmarked after the 20th of the month unless the 20th falls on a weekend. In this situation, it is due the following business day.

NOTICE: PLEASE ATTACH A COPY OF YOUR STATE SALES TAX RETURN (ST-388) WITH YOUR REMITTANCE.

I certify that all information on this form, including any attachments, is a true and accurate report.

Signature: _____ Print name: _____

Date: _____ Telephone #: _____

Owners name: _____

Owner address: _____

Owners phone: _____ Email: _____

Please briefly categorize your business: _____
(examples: Bar and Grill; Café; Convenience Store; Steak House; Fast Food; Ethnic; Subs; Grocery; Pizza; BBQ; Family Restaurant; etc.)

PLEASE MAKE CHECKS PAYABLE TO:

**SPARTANBURG COUNTY, P. O. Box 5666, Spartanburg, SC 29304 Phone: (864) 596-3202 or (864) 562-4416
Fax: (864) 562-4050**