Florence County

Local Hospitality Tax Guide

Florence County Government
City-County Complex
180 North Irby Street
Florence, South Carolina 29501

Local Hospitality Tax Guide

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". Florence County Council has imposed a two percent (2%) Local Hospitality Tax on gross sales in eating/drinking establishments located within the unincorporated areas of Florence County and certain towns and a one percent (1%) on gross sales in eating/drinking establishments located within other municipalities of Florence County 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 Florence 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?**

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

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ITEMS SUBJECT TO or EXCLUDED FROM TAX

What items are taxed?

All food and/or beverage sales prepared or modified for immediate consumption. The following are examples of taxable items:

- Produce (Vegetables, Fruit) cut, sliced, cored, etc., or prepared/modified on site (Ex: Vegetable and Fruit Trays)
- Meats and cheeses cut, sliced, or prepared on site (Ex: Meat and Cheese Trays)
- Salads made on site
- Sandwiches/subs prepared on site
- Bakery items cooked/baked on site
- Coffee brewed on site
- Popcorn made on site
- Ice cream prepared on site
- Seafood steamed/cooked on site
- Grilled hamburgers and hot dogs, pizza, nachos, chicken, etc.
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Fountain drinks
- Any food prepared, modified, or cooked on site by an employee or contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Any served beverage, inclusive of beer, wine, and liquor

*This list serves as an example only and is not an all-inclusive list of taxable items.

What items are exempt from the tax?

- Cold, canned or bottled drinks in a vending machine on site
- Consolidating fruit into a basket (Fruit baskets)
- Prepackaged items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Repackaged, ready-to-consume meats, cheeses, and deli salads
- Packaged dinners that are not cooked or modified on site
- Items cooked or baked off site without modifications on site
- Ready-to-eat prepackaged food that a customer re-heats on site (Customer is making the food consumable)
- Prepackaged cans, boxes, or jars of food
- Bags of chips, pretzels, nuts, candy or other prepackaged food items

*This list serves as an example only and is not an all-inclusive list of exempt taxable items.

HOSPITALITY TAX REGISTRATION FORM

Is this a new business? ☐New ☐Existing Is food your primary ness? ☐Yes ☐No

Business Information

• Business Name: ____

• Federal Tax ID #:________________ SC Sales & Use Tax #:

____

• Physical Address:____

• Tax Map Number: ____

• Mailing Address: ____

• Date Business Opened: ____

• Work Phone: ____

• Alternate Phone: ____

• Projected Monthly Revenue:____

• DHEC Permit #:________________________ Is Business Seasonal? Yes

No

Owner Information

•Owner____

• Partnership or Corporate Name (If

different):______________________________

• Mailing Address: ____

• Contact Number: ____

• Fax Number: ____

• E-mail Address: ____

Hospitality Tax Responsibility

• Name of Person Responsible for Hospitality Tax Payments:

____

• Mailing Address: ____

• Phone: ____

• E-mail address: ____

Applicant Information

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

Signature of Applicant: ____

Printed Name of Applicant: ____

Title of Applicant: __________________ Date: ______________________

Please email this form to: Florence County Finance Office at aharriott@florencecountysc.gov or **Mail to:** *Florence County Finance Office, City-County Complex, 180 N. Irby Street MSC-H., Florence, SC 29501*

BUSINESS CHANGE NOTIFICATION FORM

Please complete the applicable information in PRINT and sign below.

Current Business (DBA):____

Name: ____

Hospitality Tax Registration#:____

Business Sold: ____

New Owners: ____

BUSINESS PERMANENTLY CLOSED

- Date of Sale: ____
- Date of Closure: ____
- New Owners: ____
- Phone Number: ____
- Address: ____

CHANGE OF BUSINESS LOCATION ONLY

- Date of Change: ____
- New Location Address: ____

OTHER BUSINESS CHANGES

- Date of Change: ____
- New Corporation - Name: ____
- Phone # or E-mail Address: _______________________________________
- New Contact Person: ____
- Change in Mailing Address: _______________________________________
- Change in Business Name Only - New Name:

____

The information below is required. Please sign and return.

Signature: ____

Printed Name: _________________________ Title: _______________________

Date: ____________________________ Phone #: _________________________

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LOCAL HOSPITALITY TAX EXEMPTION FORM

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please sign below and fax this form to (843) 665-4515.

Business Name:

____

Physical Address:

____

____

____

Telephone Number:

____

I certify that the above referenced establishment within Florence County does not have for sale prepared meals and/or beverages intended for immediate consumption.

Signature: ____

Name/Title of Person Completing Form:

____

Date: ____

Telephone Number:

____

Please email this form to: Florence County Finance Office at aharriott@florencecountysc.gov or **Mail to:** *Florence County Finance Office, City-County Complex, 180 N. Irby Street MSC-H., Florence, SC 29501*

CONTACT INFORMATION

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