



**ACCOMMODATIONS TAX FUNDING  
PROGRAM  
CITY OF CAMDEN  
CAMDEN, SOUTH CAROLINA**

**APPLICATION HANDBOOK**  
(FOR PROJECTS OCCURRING BETWEEN JULY 1, 2015 – JUNE 30, 2016)

# **1. SOUTH CAROLINA ACCOMMODATIONS TAX LAW**

## **A. BACKGROUND AND PURPOSE**

South Carolina Code Section 6-4-5 and related sections impose a two percent (2%) tax on all accommodations, including campgrounds, in the state for the purpose of assisting in the development of innovative and/or effective tourism promotion projects at the local level; enlarging the economic benefits of tourism through advertising; and assisting in developing a strong tourism industry throughout South Carolina.

The State allocates the funds to the government entities based on point of revenue origin. The net proceeds are remitted quarterly to the municipality or county in which the tax was collected. The state's eleven tourism districts also receive a percentage of the Accommodations Tax. Two percent (2%) of the total revenues collected in the state is taken off the top and distributed evenly to the eleven tourism districts.

## **B. HOW FUNDS ARE DISPERSED**

### **General Revenue Expenses**

Each unit of local government, (i.e. The City of Camden), receiving Accommodations Tax Revenue is entitled to expend the first \$ 25,000 on any general revenue expenses. The remaining funds will be referred to as the "Balance" which is distributed on a 5%, 30%, and 65% basis as described below.

### **General Fund (5%)**

5% of the "Balance" is eligible to be used by local government, (i.e. The City of Camden), for any general fund expense.

### **Advertising and Promotion Special Fund (30%)**

30% of the "Balance" is to be distributed quarterly upon receipt to one or more designated organization(s) with ongoing tourism promotion program(s), (i.e. Kershaw County Chamber of Commerce/Tourism).

### **Tourism Related Activities Special Fund (65%)**

65% of the "Balance" is to be used for tourism related expenditures. The distribution of these funds **requires** an application process. The South Carolina Tourism Expenditure Review Commission oversees the operations of the State Accommodations Tax Program and has the authority to extend the time period for holding this special fund.

## **C. HOW FUNDS CAN BE SPENT**

### **General Fund Special Funds (5%)**

This is for any governmental expense. This does not have to be related to tourism, but may if the government so chooses.

### **Advertising and Promotion Special Funds (30%)**

This is for the designated organization, (i.e. Kershaw County Chamber of Commerce/Tourism), with ongoing tourism promotion program(s). Examples of allowable expenditures are media advertising, brochures, travel show displays, etc. All allowable expenditures must target a non-local audience.

### **Tourism Related Activities Special Funds (65%)**

- Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity that brings tourists into the City of Camden and boosts the local economy.
- Promotion of the arts and cultural events that brings tourists into the City of Camden and boosts the local economy.
- Operating visitor information centers (A-tax monies can only be used to pay the salary of a full time employee whose job is to assist tourists).

## **D. WHO CAN APPLY FOR THE 65% FUNDS**

All applicants are asked to provide proof of their federal employer identification number as registered with the Internal Revenue Service. This number must coincide with applicant's organization name.

## 2. CITY OF CAMDEN ACCOMMODATIONS TAX COMMITTEE

### A. BACKGROUND AND PURPOSE

As stated in the by-laws of the Accommodations Tax Committee, its purpose is “to make recommendations to the City Council on the expenditure of the state’s accommodations tax funds”. This is required by South Carolina Code Section 6-4-5 *et seq.* The Camden City Council is the agency which oversees the administration of the City Accommodations Tax Fund. The Accommodations Tax Committee advises the Camden City Council on tourism-related activities, strategies, and programs.

### B. MISSION STATEMENT

To accomplish its purpose and to assist the City of Camden, the Accommodations Tax Committee has established the following mission statement.

*The City of Camden Accommodations Tax Committee strives to effectively allocate the state’s Accommodations Tax funds in order to increase the recognition of the City of Camden as a “Visitors Destination”, while closely following the guidelines set forth by the State of South Carolina.*

### C. GOALS

The City of Camden Accommodations Tax Committee has developed goals to accomplish its purpose in conjunction with the application of the Accommodation Tax Revenue Act. The committee will make recommendations annually in the areas of each of these goals.

- *Allocate the Accommodations Tax Funds to projects that directly promote tourism in the City of Camden and which will attract regional, state, and/or national audiences while reflecting unity of the tourism industry in the City of Camden and surrounding area.*
- *Establish the City of Camden as a center recognized for its events, arts, and cultural amenities.*
- *Support the expansion and diversification of tourism opportunities in the City of Camden and surrounding area.*

### D. FUNDING PLAN

Funding is for the promotion of tourism-related projects and events in and near the City of Camden.

Accommodations Tax funding is a “reimbursement” program. Funding **cannot** be given for the “start up” monies for a project or event.

Formal applications must be submitted before any requests will be considered.

Events **MUST** attract regional, state, and/or national audiences.

Events can be a one time or ongoing project/event.

Funds approved for a specific project must be used for that project **ONLY** and **NOT** carried over and **CANNOT BE TRANSFERRED** to another program should the project not use any or all the funds allocated.

## **E. ALLOCATION PRIORITIES**

The City of Camden Accommodations Tax Committee will use the following priorities in the allocating of the annual Accommodations Tax budget: The City of Camden Accommodations Tax Committee recognizes that the annual receipts are generated within the Camden city limits. For this reason, the Committee's first priority in allocating the funds will be for projects and activities **that directly promote tourism in or near the City of Camden**. Secondly, projects and activities must address/attract **state, regional, and/or national audiences**.

## **G. INELIGIBLE PROJECTS**

The City of Camden Accommodations Tax Committee **will not** consider funding projects or activities that contain any of the following criteria:

- Programs or activities that do not address regional tourist audiences.
- Programs or activities that do not promote tourism.
- Projects whose sole purpose is the solicitation of funds for donation to non-tourism related activities.
- Other projects as determined ineligible by the City of Camden Accommodations Tax Committee subject to approval by the Camden City Council.
- Travel costs to projects or activities.
- Certain items within projects that include but are not limited to postage, shipping costs, utility costs, sanitation services, medical services and other services as deemed ineligible by the State of SC Tourism Oversight Review Committee.

## **H. REIMBURSEMENT REQUIREMENTS**

The City of Camden Accommodations Tax funding program is a “reimbursement” program. Funding cannot be given for the “start up” monies for a project or event. The requirements listed below must be met in order to receive reimbursement. **All reimbursement documentation listed below must be turned in to the City of Camden Accommodations Tax Liaison no later than July 15.**

1. A signed A-tax Award Agreement must be on file.
2. All marketing must target a non-local audience.
3. The award breakdown may not be altered without written permission from the City of Camden Accommodations Tax Committee Liaison.
4. A copy of the distribution, listening or viewing range from the above named media must be provided.
5. All surveys completed showing that vendors, battle participants and those viewing the battle were surveyed.

6. The survey summary form completed with the information arrived from completed individual surveys must be provided.
7. A copy of the original receipt must be provided.
8. A copy of the cancelled check, front and back must be provided OR a copy of the front of the check with corresponding bank statement showing the check has cleared the bank.

### 3. APPLICATION PROCEDURES

Applicants should read and be familiar with the following guidelines before submitting an application to the City of Camden Accommodations Tax Committee. All applications must be received **NO LATER** than **April 10, 2015 by 5:00 pm.** Additional applications may be obtained by calling 803-432-2421, by visiting our website at [www.cityofcamden.org](http://www.cityofcamden.org).

City of Camden  
PO Box 7002  
Camden, S.C. 29021  
**ATTN: MARY RUPE-COOPER**

#### A. APPLICATION

**Applications must be typed and completed in full by providing the following information:**  
(see attached application)

- 1. Name of Project**
  - a. Give the exact name of the project.
- 2. Sponsor**
  - a. Give the exact title of the organization, mailing address, phone number and e-mail address of the organization sponsoring the project.
- 3. Project Coordinator**
  - a. Give the name, mailing address, and phone number and e-mail address of the person in charge of the project's operation.
- 4. Federal ID Number**
  - a. Provide the organization's Federal ID number.
- 5. Previous Funding**
  - a. Give the year(s) and amount of funding this project has received if it was previously funded.
- 6. Project Information**
  - a. Give the exact category of the project.
  - b. Give the duration dates of the project, which should reflect the date of the initial preparation for your project through the date of completion. These dates are established by you. **The project itself or the event promoted must occur between July 1, 2015 and June 30, 2016.**
  - c. Give the actual date of the event being promoted (if applicable). **The project itself or the event promoted must occur between July 1, 2015 and June 30, 2016.**
  - d. Mark whether the project is one-time, ongoing, new, or existing.
- 7. Event Location**
  - a. Mark whether the project is within or near the City of Camden's corporate limits and the exact location of the project.
- 8. Estimated attendance**
  - a. Mark the estimated attendance of the new or one time project or the actual attendance of the project the last time it was held.

**9. Estimated tourist attendance**

- a. Mark the estimated number of tourists that will attend the new or one time project or attended the project the last time it was held.

**10. Promotion Distribution Plan**

- a. Check all types of promotion being used and attached all other requested information pertaining to promotion distribution plan at the back of the application. This section is to show **only** how the **City of Camden A-tax Grant** will be utilized if awarded.

**11. Budget Information**

- a. Total Project Budget – This amount refers to how much money it will cost your organization to run the project.
- b. City of Camden A-tax Funds Requested – This amount refers to how much funding you are requesting from the City of Camden A-tax Grant Program.
- c. Applicant Funds Provided – This amount refers to **all** other sources of income.

**12. Description of the Project**

- a. Describe in general terms the project and what is intended to be accomplished.
- b. Describe **in detail** how this project will benefit the economy in the City of Camden. Use **specific** numbers such as how many tourists attended the event the last time it was held and the number of hotels stays it generated or if local restaurants noted a significant rise in customers. Another way would be to research what economic impact a similar event had on a city similar in size to Camden.
- c. Describe **in detail** how the project will attract state, regional, **and/or** national audiences.
- d. List out, **in detail**, what items and the cost of the items for which you are requesting A-Tax funds. **Do not** list all program expenditures; **list only those funds that A-Tax will be used for payment.**

**13. Revenue Sources**

- a. Please check all sources of funds that are pending or approved and the amount of funds to be received. This is the amount of revenue that your project is expected to receive from all funding sources. This is not to be confused with item Item10a on the application which refers to how much money it will cost your organization to run the project.

**14. Certification Signatures**

- a. By virtue of the signatures on the applications, the applicant certifies compliance with all applicable Project guidelines. Applications must bear the signatures of the project coordinator **and** the administrative official authorized to commit the applicant to provide matching funds.

**B. PROJECT APPROVAL**

1. The City of Camden Accommodations Tax Committee will review applications and notify all applicants of awards.
2. The proposed funding awards will then be forwarded on to the Director of Finance for the City of Camden.
3. The Director of Finance will then forward the proposed funding awards on to the City of Camden City Manager.
4. The City Manager will then have the proposed funding awards placed on an upcoming Council regular agenda for review by the Camden City Council.
5. Once approved by the Camden City Council, applicants will be notified in writing of approval/denial. The amount of funds awarded to approved applicants will be determined based upon funds available and merits of the individual projects.