



Hospitality and Local Accommodations Tax Guidelines/Application Fiscal Year July 1, 2022 - June 30, 2023

TO TOWN OF BLYTHEWOOD HOSPITALITY TAX (H TAX) AND LOCAL ACCOMMODATIONS TAX (LAT) APPLICANTS:

Please read and review the following documents as part of the Application Package: Application Guidelines, Application Final Criteria, H TAX/LAT Application, and Final Report Form.

Applicants seeking H TAX OR LAT funding for fiscal year 2022-23 must submit completed applications no later than February 28, 2022 for consideration and approval by Blythewood Town Council. Late and incomplete applications will not be considered.

All projects must be completed during the fiscal year in which they are funded. Fiscal Year 2022-23 begins July 1, 2022 and ends on June 30, 2023.

Please pay careful attention to the application guidelines before you begin your application.

GRANT TIMELINE

Request for applications:	January 3, 2022 – February 28, 2022
Application due date:	February 28, 2022
Town budget process:	April – June 2022
Budget Public Hearing	May 23, 2022 (date subject to change)
Grant award notifications:	June 2022
Grant Period:	July 1, 2022 – June 30, 2023
Final Reports:	Due 60 days after event

INTRODUCTION:

A 2% Hospitality Tax is collected on all prepared food and beverages sold in the Town of Blythewood. From revenues collected, the Town of Blythewood offers funding through the Hospitality Tax Grant program. These funds may be used for organizations/events/programs that promote the attraction of tourism and dining within the town limits. **Please pay close attention to the following grant guidelines, as they explain organization, program, and event eligibility as well as the purpose/procedures associated with Hospitality Tax funding.**

A local governing body may impose, by ordinance, a local accommodations tax, not to exceed three (3%) percent. However, an ordinance imposing the local accommodations tax must be adopted by a positive majority vote. All proceeds from a local accommodations tax must be kept in a separate fund generated from the imposing entity's general fund. All interest generated by the local accommodations tax fund must be credited to the local accommodations tax fund. From revenues collected, the Town of Blythewood offers funding through the Local Accommodations Tax Grant program. These funds may be used for organizations/events/programs that promote the attraction of tourism within the town limits. **Please pay close attention to the following grant guidelines, as they explain organization, program, and event eligibility as well as the purpose/procedures associated with Local Accommodations Tax funding.**

I. ORGANIZATION ELIGIBILITY REQUIREMENTS:

- Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.
- Applicants must provide proof of their non-profit status or fall into one of the following categories:
 - Organizations exempt from federal income tax under Section 501(C) (3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal.
 - Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions.
- The Town of Blythewood will not award H TAX/LAT Funds to individuals, fraternal organizations or organizations that support and/or endorse political campaigns.
- Religious organizations may receive funding; however, the Town of Blythewood may not sponsor nor provide financial support to a religious organization in a manner which would actively involve it in a religious activity (i.e. public funds must not be used for a religious purpose). Thus, any funds provided must be solely utilized for secular purposes and the principal or primary goal of the sponsored activity must not be to advance religion.
- Grantee organizations may not re-grant Town funds to other organizations. All funds must be spent on direct program expenditures by the organization that is granted the allocation.
- If you have any questions or concerns about H TAX or LAT funding or the allocation process, please contact Saralyn Yarborough at (803) 754-0501.

CRITERIA FOR PROJECT ELIGIBILITY

As required by State Statute and by the guidelines established herein, organizations and/or events to be funded by H-TAX/LAT Funds must have as their primary mission the attraction of tourists to the Town of Blythewood. Each funding proposal will be reviewed individually to determine the potential impact it would have on the Town's tourism efforts.

Priority will be given to organizations and/or events that have the following characteristics:

- Will generate overnight stay(s) in Blythewood's lodging facilities;
- Will promote and highlight Blythewood's historic and cultural venues; recreational facilities and events; and the uniqueness and flavor of the local community;
- Will generate business at eating and drinking establishments in the Town of Blythewood.

III. PROJECT EXPENSE ELIGIBILITY CRITERIA

Expenses must be directly in support of one of the following purposes of H-TAX/LAT funding under **S.C. Code 6-1-730 (or S.C. Code 6-1-530 for LAT)**:

1. Tourism-related buildings, including, but not limited to: civic centers, coliseums, and aquariums;
2. Tourism-related cultural, recreational, and historic facilities;
3. Beach access and re-nourishment;
4. Highways, roads, streets, and bridges providing access to tourist destinations;
5. Advertising and promotions related to the development of tourism;
6. Water and sewer infrastructure to serve tourism-related demand;
7. Programs and events that draw tourists to the Town of Blythewood.

IV. RULES FOR DISBURSEMENT OF FUNDS

Funding for all projects is dependent on the receipt of expected H TAX/LAT revenues from the State of South Carolina. Any decision or lower than expected revenues could affect project funding. If HTAX/LAT revenue received is less than budgeted, project funding may be reduced on a pro-rata basis or as otherwise determined. Project Directors should remember this in developing project budgets.

Tourism Promotion Organizations (Chamber of Commerce, CVB, Tourism Commission, etc.):

- Reimbursement for project expenses requires the submission of invoices verifying expenditures. Expenditures must be consistent with the application budget. Only goods and services that comply with the Hospitality Tax/Local Accommodations Tax Guidelines and State Law are reimbursable. Reimbursement checks will be written only to the applicant. Invoices for reimbursements should be submitted to the Town of Blythewood with written letter of request for funding. Requests for reimbursement must be on letterhead from the organization funded, including a valid contact number and address.
- 80% of the total amount budgeted for projects/events will be paid to organizations upon approval of the application by Town Council. *The Mayor may override to 100% for not for profit organizations. A check will be mailed within 7-10 business days. Once the Final Report is received and reviewed by Town Council, it will be determined if the additional 20% will be granted.
- 20% of grant funds will be withheld until the Final Report is completed and reviewed by the Town within 60 days after the end of the event/project. Failure to submit the report in a timely manner will prevent the release of the funds withheld.
- **Eligible expenses include (See also Section III) :** Town of Blythewood H TAX/LAT grant funds must be used for tourism related expenses in the following categories only:
 - Advertising/Marketing/Promotions (print, digital, social media, etc.)
 - Emergency services (fire, police, sheriffs, etc.), security services
 - Entertainment/Speakers/Guest Artist/Instructor
 - Venue fees or rentals
 - Transportation or accommodations
 - Food or beverages
 - Staging or fencing
 - 20% of operational and maintenance of tourism related buildings and cultural, recreational or historic facilities
 - Portion of salary of employees hired to perform eligible function (e.g., marketing manager) Funding for salaries of any kind will be determined on an individual basis.

Examples of generally ineligible expenses include:

- Promotional products or paraphernalia (tee shirts, cups, trophies, awards, prizes, etc.)
 - Insurance or licenses
 - Gift cards and cash payments
 - Invoices for expenditures incurred prior to or after the current grant period
 - Salaries for positions other than advertising, promotions, marketing, security, emergency services or operations and maintenance
 - Decorations such as holiday ornaments or accessories
 - Signage, banners or programs
 - Administrative and operating costs of the organization
 - Rent, office equipment and supplies, utilities
 - Insurance, memberships, registrations, permits, donations
 - Credit card receipts without explanation of expenses
 - Maintenance and upkeep of property (except tourism-related building and facilities)
 - Accounting or legal expenses
 - Employee benefits
 - Private or member only events
- Unused funds must be returned to the Town of Blythewood.
 - If the event/project is cancelled, funds must be returned to the Town of Blythewood.

V. INSTRUCTIONS FOR SUBMITTING AN APPLICATION:

- A. Completed applications must be submitted no later than **February 28, 2022**
- B. Submitting your original application:
 - Mail to:* P.O. Box 1004, Blythewood, SC 29016, Attn: Saralyn Yarborough
 - Deliver to:* 171 Langford Road, Blythewood, SC 29016, Attn: Saralyn Yarborough
 - Email to:* yarboroughs@townofblythewoodsc.gov

If you have any questions or concerns about Hospitality Tax/ Local Accommodations Tax Grant funding, please contact Saralyn Yarborough at (803) 754-0501.



TOWN OF BLYTHEWOOD H TAX/LAT APPLICATION

A. REQUEST AMOUNT INFORMATION

FISCAL YEAR: 2022-2023
DATE SUBMITTED:

AMOUNT REQUESTED: \$
AMOUNT FUNDED LAST YEAR: \$

B. PROJECT INFORMATION

PROJECT/EVENT NAME:
PROJECT LOCATION:
PROJECT DATE:

to / or **ONGOING**

C. ORGANIZATION NAME:

FED. ID#:

501(c) 3? YES NO

IF YES, ATTACH COPY OF IRS DETERMINATION LETTER

MAKE CHECK PAYABLE TO: (NAME, ADDRESS)

CONTACT PERSON:

PRIMARY CONTACT:

MAILING ADDRESS:

PHYSICAL ADDRESS:

PHONE NUMBER:

FAX NUMBER:

E-MAIL ADDRESS:

WEB ADDRESS:

D. BRIEF DESCRIPTION OF PROJECT (use additional pages if necessary)

E. How will your project attract tourists to the Town of Blythewood?

F. How many people do you estimate will attend the project/event?

Of the number above, what percentage are tourists?

G. What is your rationale or documentation for this estimate?

***PLEASE NOTE:** Please list Town of Blythewood as a sponsor on all marketing and publicity materials both print and electronic (posters, newspaper ads, website, radio, Facebook page, etc.) Contact the Town of Blythewood directly for a copy of the Town's logo. Thank you.

H. Additional Comments:

I. **PROJECT EXPENSES** (must match requested amount) **Detail how requested H-Tax/LAT funds will be spent. Eligible expenditures only, please do not list entire project budget.**

H-Tax/LAT Expenditures	Dollar Amount	Percentage
Total Request		

J. **PROJECT INCOME**

List ALL sources of funds for the proposed project/event. *Status: Requested/Approved

Source of Funds	Status of Funds*	Dollar Amount	Percentage
Total Budget			

K. **ORGANIZATION SIGNATURE**

NAME:

TITLE:

SIGNATURE:

DATE:



PROJECTED HOTEL INFORMATION SHEET

PROJECT NAME:

PROJECT DATE:

PROJECT LOCATION:

PROJECTED HOTEL ROOMS TO BE USED, PLEASE LIST THE FOLLOWING:

HOTEL NAME:

PLEASE LIST HOW MANY HOTEL ROOMS WILL BE USED EACH NIGHT:

DAY	MON	TUES	WED	THU	FRI	SAT	SUN
DATE							
# OF ROOMS							

HOTEL NAME:

DAY	MON	TUES	WED	THU	FRI	SAT	SUN
DATE							
# OF ROOMS							

HOTEL NAME:

DAY	MON	TUES	WED	THU	FRI	SAT	SUN
DATE							
# OF ROOMS							



H-Tax/LAT Grant Final Report Form

Funds Received FY July 1, 2022 – June 30, 2023

Due: 60 days after event date

Organization: _____

Contact: _____

Phone: _____ Email: _____

Project Name: _____

Grant Amount: \$ _____ Project Dates: _____

Please answer the questions below. You may add as many extra lines as needed in order to give a complete, yet concise answer.

PROJECT OUTCOMES

1. Were you able to complete the project as stated in your original application? Yes No

Describe project success and state any problems you encountered.

2. How has this project increased tourism and visitation to the Town of Blythewood?

3. Briefly describe the marketing efforts to promote your program. Be sure to include how you reached out to tourists. Attach or include proof of marketing (print ads, photos, flyers, Facebook posts, websites, TV/radio).

4. How did your organization determine attendance figures? Describe methods of tracking attendance and tourism numbers. Describe methods for determining meals and overnight numbers. **If you have zip code summary data, please attach or email to yarboroughs@townofblythewoodsc.gov.**

TOURISM DATA:

Provide attendance and tourism data for the project(s) outlined in your application even if you did not receive H-Tax/LAT funding in the previous fiscal year.

		FY 2022-2023
1	Total number of hotel rooms/overnight stays booked as a result of your program/event	
2	Total tourists (those who traveled from outside Blythewood)	
3	Total number of attendees	

REQUIRED ATTACHMENTS

___ Budget

- A. Total revenue and expenditures
- B. H-Tax/LAT grant expenditures ONLY

___ Copies of valid invoices and proof of payment for each grant expenditure. Proof of payment is a copy of a cancelled check, bank statement showing a cleared check or credit card receipt. All grant expenses must tie to expenses outlined in the application budget. **All expenditures should match up to payment requests and original grant budget.**

ORGANIZATION SIGNATURE:

Provide signature of official within organization, verifying accuracy of above statements. Failure to produce completed, accurate reports may result in withholding of future grant allocations.

_____ Name

_____ Title

_____ Signature

_____ Date

For questions, please call Saralyn Yarborough, Assistant to Town Administrator at 803.754.0501

Town of Blythewood P.O. Box 1004 Blythewood, SC 29016 Fax 803.754.0563 Email yarboroughs@townofblythewoodsc.gov