

Larry Chappell
Mayor



Dr. Greg Wood
Mayor Pro Tempore

Council:

Hoyt Dottry
Glenn Greer
Rick Hellams
Rebecca Martin
Tony Wyatt

July 22, 2019

Dear Business Owner:

On December 7, 2009, Lyman Town Council passed an Ordinance establishing a two percent (2%) local hospitality tax on prepared meals and/or beverages. The taxes are imposed on gross proceeds. The ordinance states that all affected businesses shall be responsible for collecting local hospitality taxes **beginning first day of operations.**

A *Local Hospitality Tax Guide* is included in this packet. This guide provides helpful information about the local hospitality tax and includes forms that you will need to submit your taxes. A *Business Registration Form* and a *Local Hospitality Tax Reporting and Computation Form* is included in the guide. The *Local Hospitality Tax Reporting and Computation Form* must be completed when you submit the hospitality taxes collected in your establishment.

All payments for hospitality taxes are **due by the 20th of the following month.** For example, all hospitality taxes collected as of January 31, 2019 are due no later than February 20, 2019. A five percent (5%) penalty applies if taxes are paid or the U. S. Post Office postmarks the remittance after the 20th. The remittance must be accompanied by the Town of Lyman's Local Hospitality Tax Computation Form. The computation form must be submitted every month, even if the amount of tax your business collects is zero.

A *Business Change Notification Form* is included in your Local Hospitality Tax Guide to report future address changes, closure of a business, or a change in ownership. Changes must be registered in the Town of Lyman Town Hall within five (5) days prior to its legal transfer or closure. The form can be faxed to us at (864) 439-9050 or emailed to gmler@lymansc.gov.

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please sign the enclosed *Local Hospitality Tax Exemption Form* and fax it to 864-439-9050 or email to gmler@lymansc.gov and we will update our database.

Should you have any questions regarding the Local Hospitality Tax or require further information please feel free to visit our website at www.lymansc.gov or phone 864-485-0402, and I will be glad to assist you.

Sincerely,

Gregg Miller, Administrator



Town of Lyman

ITEMS SUBJECT TO or EXEMPT 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
- Coffee brewed on site
- Popcorn made on site
- Bakery items cooked/baked 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/sub-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?

- Consolidating fruit into a basket (Fruit baskets)
- Cold, canned or bottled drinks from a vending machine on site
- 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 with NO modifications on site
- Ready-to-eat prepackaged food that a customer re-heats on site
- 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**



Town of Lyman **HOSPITALITY TAX REGISTRATION FORM**

Is this a new business? New Existing Is food your primary business? 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 Number: _____ Alternative Phone Number: _____

Projected Monthly Revenue: _____ SCDHEC Permit #: _____

Is Business Seasonal? Yes No

OWNER INFORMATION

Individual Name(s): _____

Partnership Or Corporate if not an Individual Name: _____

Mailing Address: _____

Contact Name: _____

Contact Phone Number: _____ FAX Number: _____

HOSPITALITY TAX REMMITTANCE

Name person remitting payments: _____

Mailing Address: _____

Phone number: _____ FAX Number: _____

E-mail Address: _____

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: _____

FAX this form to: Town Administrator at (864) 439-9050, or Mail to: 81 Groce Road, Lyman, SC 29365

E-mail: gmiller@lymansc.gov



Town of Lyman

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 Town of Lyman

1. Gross Sales of Food and/or Beverage _____
2. Computation of 2% Local Hospitality Tax (Line 1 x.02) _____
3. Penalty if remitting after the 20th of month (Line 2 x.05) _____
4. Total Hospitality Taxes Due (Line 2 and 3) _____

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.

| | |
|---|-------------------------|
| I certify that all information on this form, including any attachments, is true and accurate. | |
| Signature of Person Completing Form: _____ | |
| Printed Name of Person Completing Form: _____ | |
| Date: _____ | Telephone Number: _____ |

PLEASE MAKE CHECKS PAYABLE TO:
Town of Lyman, 81 Groce Road, Lyman, SC 29365
Phone: (864) 485-0402 or Fax:(864) 439-9050

Town of Lyman, SC

LOCAL HOSPITALITY TAX
EXEMPTION FORM



If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please the following:

Business Name: _____

Physical Address: _____

Telephone Number: _____ FAX number: _____

E-mail: _____

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

Signature: _____

Name of Person Completing Form: _____

Title of Person Completing Form: _____

Date: _____

Telephone Number: _____

Please FAX this form to: Administrator at (864) 439-9050 or

Mail to: 81 Groce Road, Lyman, South Carolina 29365

E-mail to: gmill@lymansc.gov

Town of Lyman, SC

LOCAL HOSPITALITY TAX
NOTIFICATION FORM



Business Name: _____

Physical Address: _____

Telephone Number: _____ FAX number: _____

E-mail: _____

I certify that the above referenced establishment within the Town of Lyman has received notification from Gregg Miller, Administrator, of the Town's Hospitality Tax Ordinance on the sale of prepared meals and/or beverages intended for immediate consumption.

Signature: _____

Name of Person Completing Form: _____

Title of Person Completing Form: _____

Date/Time _____