



ACCOMMODATIONS TAX GRANT APPLICATION



Accommodations Tax Grant Application Guidelines

Accommodations Tax Grants are provided to eligible projects through revenue received by the City for its share of the 2% lodging tax levied by the State of South Carolina. City Accommodations Tax Grants are awarded to eligible projects that physically take place within the limits of the City of Folly Beach.

As you prepare your application, please be mindful of the following requirements per City Ordinance 33.090:

- Accommodations Tax Funds must be used to attract and provide for tourists, and must be spent on tourism-related expenditures. These funds are for the purpose of developing and increasing tourist attendance through the generation of publicity. If an expenditure cannot be directly related to tourism, then accommodations tax revenue may not be used to fund the expenditure. See attached ordinance for specific guidelines.
- “Travel” and “tourism” mean the action and activities of people outside of the home community. Data tracking can and should support and qualify any event that brings in tourists to a region (50 miles or more) and boosts the local economy.
- In order to determine the “tourism” potential/exposure, the application requires applicant to provide an overall budget, percentage of tourists generated, a description of the event/project, and total attendance to the event/project.
- If this is a new project/event, then you must estimate this type of data in order to validate the “tourism” expenditures, and track it for the event/project.
- In order to qualify, applicants must provide a 25% match in funds. In-kind labor and contributions can be used towards the match. Proof of the match must be submitted at the time of the submission of the application.
- For profit entities are not eligible to apply for funds.
- Applicants must provide a list of other projects in which they have been involved.
- Applicants must submit a closing report with actual revenues and expenditures from funds received the prior year **including receipts for how funds were spent**, if any, before new funds can be released.

An Accommodations Tax Advisory Board, mandated by the State, reviews applications and makes recommendations to the City Council for the award of these funds.

Questions should be directed to Colleen Jolley at 843-513-1836, or cjolley@cityoffollybeach.com.



Accommodations Tax Grant Application Instructions

The Accommodations Tax Application form and prior year reporting form (if you received funds the previous year) must be filled out completely. Supplemental information may be attached to the application, but may not replace it.

Applications must be received by 5:00 p.m. on **Friday, August 4, 2017**. Applications received after this time and date will not be accepted. (Special Note: This is not a postmark date.)

One (1) original plus eight (8) copies of the application should be mailed to:

City of Folly Beach
Attn: Colleen Jolley
PO Box 48
Folly Beach, SC 29439

OR hand delivered to City Hall – **Attn: Colleen Jolley**
21 Center Street
Folly Beach, SC 29439

Following the August 4th deadline, the City of Folly Beach Accommodations Tax Advisory Board will meet to review the applications. The committee will then make recommendations for funding to City Council. Applicants will be notified following the City Council's funding decision.

Questions should be directed to Colleen Jolley at 843-513-1836, or cjolley@cityoffollybeach.com.

Requested Amount:

25% Match:

Total Project Budget:

\$ _____

\$ _____

\$ _____

List revenue sources and amounts for this event: (Attach a copy of budget)

Names of Board, Commission, or Committee Members:

Other Projects:

I hereby certify that the above information and statements are true according to my best information and that all Accommodations Tax Funds that may be received from the City of Folly Beach will be solely used for the purposes set forth in this application and will comply with all laws and statutes.

Signed: _____

Title: _____

Date: _____

**FY 2016/2017 (Prior Year)
Accommodations Tax Funding
Final Report**

You may record information directly on this form or create a separate document for more detailed responses.

I. PROJECT INFO:

Organization Name: _____

Project Name: _____

Contact Name: _____ Phone: _____

II. PROJECT COMPLETION:

Were you able to complete the project as stated in your original application? _____

If no, state any problems you encountered.

III. PROJECT SUCCESS:

Please share any additional comments regarding the project. (e.g., lessons learned, successes, problems encountered, etc.)

IV. PROJECT ATTENDANCE:

Record numbers in table below, as requested by the Tourism Expenditure Review Committee. Numbers are to reflect attendance and funds received for projects for current and previous years.

	2015/2016	2016/2017
Total budget of event/project		
Amount funded by A-tax		
Amount funded by A-tax from all sources		
Total attendance		
Total tourists*		

* Tourists are generally defined as those who travel at least 50 miles to attend; however, the Committee considers every project/event on a case by cases basis.

V. METHODS:

Please describe the methods used to capture the attendance data listed above (license plates, surveys, etc.) _____

VI. PROJECT BUDGET & EXPENDITURES REPORT:

Attach report indicating detailed project expenses and **providing receipts to document** costs and payments of Accommodations Tax FY16/17 grant.

VII. ORGANIZATION SIGNATURE:

Provide signature of official within organization, verifying accuracy of above statements.

Name _____ Title _____

TAX ADVISORY BOARD

§ 33.090 DISCRETIONARY FUNDS; DISTRIBUTION.

(A) Sixty-five percent of the accommodations taxes received from the state, plus any interest earned, shall be placed in a special designated account until the time as the funds are distributed. Any funds not distributed for the fiscal year shall be carried over for redirection by ATAB, in addition to the next fiscal year's funds for distribution. If the funds have not been redirected by ATAB 30 days prior to their extinction dates, City Council shall expeditiously direct appropriate expenditure of these funds without ATAB recommendation.

(B) (1) Entities or individuals applying for discretionary funds must either be a nonprofit organization or representing a nonprofit organization. It is not necessary for the applicant to have a 401(3)(c) Internal Revenue status to receive funds, but must be able to prove to the Board, if requested, that it is not a for-profit business.

(2) All requests for funding shall be tourism-related which include the following:

(a) Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

(b) Promotion of the arts and culture;

(c) Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and the nearby roads and utilities for the facilities;

(d) The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities. The expenditure under this section must meet the following requirements.

1. The expenditure must be for items that would normally not be provided by the city (i.e., if the item would be required even if the city had no tourist activity, then tourism-related funds may not be used to pay for the expenditure);

2. The city must have a high concentration of tourism activity; and

3. The amount of the expenditure must be based on the estimated percentage of costs attributable to tourism.

(e) Public facilities such as restrooms, dressing rooms parks, and parking lots;

(f) Tourist shuttle transportation;

(g) Control and repair of waterfront erosion; and

(h) The operating of visitor information centers.

(3) Under the state statute, in order to qualify as a "tourism-related expenditure" an expenditure must meet the following two tests:

(a) The expenditure must be used to attract or provide for tourists.

(b) The expenditure cannot be used for an item that would normally be provided by the city.

(4) (a) In order to qualify, applicants must provide a 25% match in funds. In-kind labor and contributions can be used toward the match.

(b) Proof of the match must be submitted at the time of the submission of the application.

(5) Applicants must provide a budget showing revenues and expenditures when submitting their applications.

(6) Applicants must provide names of all members of their board, commission or committee when submitting their applications.

(7) Applicants must provide a list of other projects in which they have been involved, i.e., Sea and Sand Festival, Art Show and Competition and the like.

(8) Applicants must submit a closing report with actual revenues and expenditures before July 1 of the following year.

(Ord. 19-99, passed 7-27-99; Am. Ord. 03-00, passed 3-14-00)