

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. 96-096HR

AN ORDINANCE ESTABLISHING A THREE PERCENT (3%) TOURISM DEVELOPMENT FEE TO BE LEVIED ON ALL BUSINESSES PROVIDING TRANSIENT ACCOMMODATIONS IN THE UNINCORPORATED AREA OF RICHLAND COUNTY. FURTHER, TO ESTABLISH A SPECIAL REVENUE FUND TO ACCOUNT FOR THESE COLLECTIONS.

WHEREAS, Richland County desires to more strongly support advertising and promotion to potential tourists and service to tourists, convention delegates and the public at large through the enhancement of meeting and public assembly facilities, and

WHEREAS, tourists and other non-residents account for the overwhelming majority of the use of lodging facilities in Richland County and further that tourism is a year-round industry in the County, and

WHEREAS, the Richland County Council finds and concludes that the imposition of a three percent (3%) tourism development fee upon the rental of hotels, motels, and other lodging establishments in Richland County that offer accommodations to tourists and travelers, to be dedicated to the purpose of increasing the attraction of and improving the services provided to tourists will provide appropriate and efficient means of funding additional meeting and public assembly facilities as well as other enhancements to services for tourists and convention delegates,

NOW THEREFORE, Pursuant to the authority granted by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, **BE IT ENACTED BY THE COUNTY COUNCIL FOR RICHLAND COUNTY:**

SECTION I. DEFINITION. Accommodation is defined as any room (excluding meeting and conference rooms), campground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, motel, inn, condominium, "bed and breakfast", residence, or any other place in which rooms, lodgings, or sleeping accommodations are furnished for consideration within the unincorporated area of Richland County, South Carolina. The gross proceeds received from the lease or rental of sleeping accommodations supplied

to the same person or persons for a period of thirty (30) continuous days are not considered proceeds from transients.

SECTION II. TOURISM DEVELOPMENT FEE. A uniform fee equal to three percent (3%) is hereby imposed on the gross proceeds derived from the rental of any accommodations within the unincorporated area of Richland County.

SECTION III. PAYMENT OF TOURISM DEVELOPMENT FEE. Payment of the tourism development fee established herein shall be the liability of the consumer of the services. The fee shall be paid at the time of delivery of the services to which the fee applies, and shall be collected by the provider of the services. The County shall promulgate a form of return which shall be utilized by the provider of the services to calculate the amount of tourism development fees collected and due. This form shall contain a sworn declaration as to the correctness thereof by the provider of services.

The provider of the services shall remit the form, a copy of the State of South Carolina sales tax computation form, and the tourism development fees due not later than the 20th of each month to the Richland County Finance Department, 2020 Hampton Street, Columbia, South Carolina 29204.

SECTION IV. TOURISM DEVELOPMENT FEE SPECIAL REVENUE FUND. An interest bearing, segregated and restricted account to be known as the Richland County Tourism Development Fee Special Revenue Fund" is hereby established. All revenues received from the tourism development fee shall be deposited into this fund. The principal and any accrued interest in this fund shall be expended only as permitted by this Ordinance.

SECTION V. DISTRIBUTION OF FUNDS.

(a.) All funds placed in the Richland County Tourism Development Fee Special Revenue Fund including accrued interest shall be expended only for the purpose of investigating the feasibility of the construction of public meeting facilities, the construction of public meeting facilities and for other enhancements to services used by tourists and convention delegates in Richland County. Any such expenditure shall be authorized by a subsequent ordinance indicating a specific amount and purpose by the Richland County Council.

- (b) (1) No funds shall be expended until the impact of any such expenditure on the operation of the Township Auditorium has been determined;
- (2) The county shall not be held liable for any operating deficit of any facilities beyond the amount generated by this fee;
- (3) An agreement be reached that the City of Columbia sewer and water rates shall not be increased for County residents to offset any operating deficits incurred by any facility constructed and operated with these funds.
- (c) In the event an ordinance has not been enacted by this Council to expend these funds in compliance with paragraph A, the funds would then revert to the general Accommodations Tax Fund and this act be repealed.

SECTION VI. INSPECTIONS, AUDITS AND ADMINISTRATION. For the purpose of enforcing the provisions of this Ordinance, the Director of Finance or other authorized agent of the County is empowered to enter upon the premises of any person subject to this Ordinance and to make inspections, examine and audit books and records. It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours written notice. In the event an audit reveals that false information has been filed by the remitter, the cost of the audit shall be added to the correct amount of fees determined to be due. All operational and administrative costs associated with the billing and collection of this tourism development fee will be charged to the Richland County Finance Department and will be paid for from the earned interest paid to the County. The Finance Director may make systematic inspections of all accommodations within the County to ensure compliance with this Ordinance. Records of inspections shall not be deemed public records.

SECTION VII. VIOLATIONS AND PENALTIES. It shall be a violation to:

- a. Fail to collect the tourism development fee in connection with the rental of any accommodations to transients,

- b. Fail to remit to the County of Richland the tourism development fee collected, pursuant to this Ordinance on a monthly basis,
- c. Knowingly provide false information on the form of return submitted to the County of Richland,
- d. Fail to provide books and records to the Richland County Finance Department for the purpose of an audit upon 24 hours written notice.

The penalty for violation of this ordinance shall be five percent (5%) per month, charged on the original amount of the tourism development fee due, up to a maximum of 100%. Additionally, violators may be deemed guilty of a misdemeanor, subject to a \$500 fine and/or imprisonment for up to thirty (30) days for violation of this Ordinance.

SECTION VIII. Separability. If any section, subsection, or clause of this ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION IX. Conflicting Ordinance Repealed. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION X. Effective Date. This ordinance shall be enforced from and after January 1, 1997.

RICHLAND COUNTY COUNCIL

Harriet Gardin Fields

HARRIET GARDIN FIELDS, CHAIR

ATTEST this the 10TH day of December, 1996

Michielle Cannon-Finch
 Michielle Cannon-Finch, Clerk of Council

