

## ARTICLE II. TOURISM DEVELOPMENT FEE

### Sec. 20-31. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Accommodation* means 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 city. The gross proceeds received from the lease or rental of sleeping accommodations supplied to the same person for a period of 30 continuous days are not considered proceeds from transients.

(Ord. No. 96-3, § 1, 3-20-96)

**Cross references:** Definitions generally, § 1-2.

### Sec. 20-32. Fee imposed.

A uniform fee equal to three percent is hereby imposed on the gross proceeds derived from the rental of any accommodations within the city.

(Ord. No. 96-3, § 2, 3-20-96)

### Sec. 20-33. Payment.

(a) Payment of the tourism development fee established in this article 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 city 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.

(b) The provider of services shall remit the form, a copy of the state sales tax computation form and the tourism development fees due not later than the 20th of each month to the city finance office, 1737 Main Street, Columbia, SC 29201.

(Ord. No. 96-3, § 3, 3-20-96)

### Sec. 20-34. Special revenue fund.

An interest-bearing, segregated and restricted account to be known as the city 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 article.

(Ord. No. 96-3, § 4, 3-20-96)

### Sec. 20-35. Distribution of funds.

All funds placed in the city 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 within

the city. Any such expenditure shall be authorized by written resolution of the city council.

(Ord. No. 96-3, § 5, 3-20-96)

Sec. 20-36. Inspections, audits and administration.

For the purpose of enforcing the provisions of this article, the director of finance or other authorized agent of the city is empowered to enter upon the premises of any person subject to this article 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 24 hours' written notice. If 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 city and will be paid for from the earned interest paid to the city. The finance director may make systematic inspections of all accommodations within the city to ensure compliance with this article. Records of inspections shall not be deemed public records.

(Ord. No. 96-3, § 6, 3-20-96)

Sec. 20-37. Violations and penalties.

(a) It shall be a violation of this article to:

- (1) Fail to collect the tourism development fee in connection with the rental of any accommodations to transients.
- (2) Fail to remit to the city the tourism development fee collected, pursuant to this article, on a monthly basis.
- (3) Knowingly provide false information on the form of return submitted to the city.
- (4) Fail to provide books and records to the city finance department for the purpose of an audit upon 24 hours' written notice.

(b) The penalty for violation of this article shall be five percent per month, charged on the original amount of the tourism development fee due, up to a maximum of 100 percent. Additionally, violators may be deemed guilty of a misdemeanor, subject to a \$500.00 fine and/or imprisonment for up to 30 days for violation of this article.

(Ord. No. 96-3, § 7, 3-20-96)

Secs. 20-38--20-50. Reserved.