

Town of Seabrook Island State Accommodations Tax Advisory Committee
Application for Accommodations Tax Funds

Letter of Introduction

The Town of Seabrook Island State Accommodations Tax Advisory Committee will meet August 27, 2020, at 1:00 p.m. to consider new applications for funding for the calendar year of 2021. Due to the ongoing COVID-19 pandemic, the meeting will be conducted virtually on Zoom. To be considered, **a completed application must be received by the Town Clerk by 4 p.m. on Thursday, August 20, 2020, and you or another responsible person from your organization must participate in the virtual meeting on August 27, 2020, at 1:00 pm.**

For detailed information regarding how state accommodations tax funds can be spent, please refer to the Department of Revenue's official advisory opinion contained in **SC REVENUE RULING #98-22** at <https://atax.sc.gov/sites/default/files/Documents/Past%20Policies/Laws%20and%20Procedures/rr9822.pdf>

As stated in the law, in the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism related expenditures primarily in geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical. 1.) The expenditure must be used to attract or provide for tourists and 2.) the expenditure cannot be used for an item that would normally be provided by the county or municipality.

Counties and municipalities that do not have a high concentration of tourism activity, may not use Tourism-related Funds to fund additional county or municipal services.

Additionally, if a county or municipality wishes to use Tourism-related Funds to provide additional county or municipal services, including, but not limited to, law enforcement, traffic control, public facilities and highway and street maintenance, the expenditure must also meet the following three requirements:

- (a) the expenditure must be for items that would normally not be provided by the county (i.e., if the item would be required even if the county or municipality had no tourist activity, then Tourism-related Funds may not be used to pay for the expenditure);
- (b) the county or municipality must have a high concentration of tourism activity; and
- (c) the amount of the expenditure must be based on the estimated percentage of costs attributable to tourists.

Please note which of the below applies to this application and write the category number on the Tourism Related Expenditure Category line on page 1 of the application.

1. advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
2. promotion of the arts and cultural events;
3. 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;
4. the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. The amount of the expenditure is required to be based on the estimated percentage of cost directly attributed by tourists;
5. public facilities such as restrooms, dressing rooms, parks and parking lots;

6. tourist shuttle transportation;
7. control and repair of waterfront erosion; and
8. operating visitor information centers.

A responsible person from the submitting organization **must** attend the virtual SATAX Advisory Committee meeting on August 27, 2020, at 1:00 p.m. to present the request /application (limit to five minutes) and to answer committee member questions. An invitation to join the meeting via Zoom will be sent to the email address included on your application form the day prior to the meeting.

Actions taken by the State Accommodations Tax Advisory Committee must be approved by the Seabrook Island Town Council before funds may be committed to the applicant or dispersed by the Town.

Please retain this cover sheet for your records. For further information, please contact:

Faye Allbritton, Town Clerk
2001 Seabrook Island Road
Seabrook Island, SC 29455

Phone: 843-768-9121
Email: fallbritton@townofseabrookisland.org

NAME OF EVENT: _____

Application Deadline August 20, 2020, at 4:00 p.m.

For Office Use Only			
Total Accommodations Tax Funds Requested: \$ _____			
Action Taken by SATAX Committee:	Date Approved _____	Amt _____	Denied _____
Notes:			

Mail or Drop Off Completed Application To:

**Town of Seabrook Island
Attn: Faye Allbritton Town Clerk
2001 Seabrook Island Road
Seabrook Island, SC 29455**

Date of application: _____ Amount of request: \$ _____

Tourism Related Expenditure Category (see cover page for categories):

Name of organization: _____

Address: _____

Name and position of person submitting request: _____

Email address: _____

Telephone # _____

Applicant please write which tax status from page 1 of letter applies to your organization: _____

Category: Government Agency ___ Private Business ___ Other ___ (Please Specify)

___ Not-For-Profit as registered with the Secretary of State of South Carolina

Date of Incorporation _____ Charter # _____

___ Federal Exempt under IRS Code 501(c) 3, 4, 5k, 6, 7, 10

Date of IRS Tax Exempt Determination Letter (**Please Attach**) _____

Federal Employee Identification Number (FEIN) _____ (Required)

Briefly describe your project, and its goals and objectives.

Date(s) of project.

Describe how your project will enhance the visitor and tourist trade on Seabrook Island.

Total estimated attendance: _____

Estimated tourist/visitor dollars to the community: \$_____

Number of tourist/visitors* expected: _____

* Tourists are defined as those who travel outside their home communities for any purpose other than commuting to and from work.

If requesting funding for marketing promotions, what is the medium, target audience for the promotional package and estimated number of readers?

What will it cost to execute this project and what amount is being requested? Provide detailed budget of expenditures and list other sources of funding if applicable. (Including amounts funded from other ATAX sources or organizations)

Is Town support required? If so, describe requirements expected including personnel (i.e. Sheriff's Deputies, Code Enforcement Officers) and the estimated cost of such activities. Is this cost included in this ATAX request?

Will funding be requested on a continued basis? Yes _____ No _____ If yes, how many years?

Other Comments:

If the Town provides funds, I agree to provide within sixty (60) days of the event/activity completion, a full written account of the income (e.g. SATAX funds, registration fees, other income sources, etc.) and expenditures associated with the said event/activity, together with an assessment of the value of the expenditure in promoting tourism.

If the Town provides funds, I agree to allow a representative of the Town and/or its appointed representative to examine the financial records of my organization insofar as they pertain to this event/activity.

I hereby declare that this organization carries liability insurance in the amount of \$_____ and agree to include the Town of Seabrook Island as a named insured for purposes of this event/activity.

This organization assumes full legal responsibility for any suit or action at law or equity, and any or all claims arising from this project/activity, and do hereby indemnify and hold harmless the Town of Seabrook Island and its Accommodations Tax Committee from any liability in any action at law or equity associated with its support for this project/activity.

Signature

Title

Organization

Date