



Accommodations Tax Grant Letter of Introduction

The City of York is accepting applications for the Accommodations Tax Grant for fiscal year 2021-2022. 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. These monies can only be used for activities related to tourism in the following categories:

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. This is based on the estimated percentage of cost directly attributed by tourist;
5. Public facilities such as restrooms, dressing rooms, parks, and parking lots;
6. Tourist shuttle transportation;
7. Control and repair of waterfront erosion, including beach re-nourishment; and
8. The operating of visitor information centers.

An Accommodations Tax Advisory Committee, mandated by the State of South Carolina, reviews applications and makes recommendations to City Council for the award of these funds. These expenditures are also reviewed by the State of South Carolina's Tourism Expenditure Review Committee (TERC) who looks to distinguish between events attended primarily by those in the local community from those events that are designed for and attended primarily by non-residents who come from outside the community.

Procedures and Conditions for Grant Recipients:

1. Submit the Accommodations Tax Grant Application no later than Friday, April 15, 2022.
2. Entities applying must be a nonprofit organization or represent a nonprofit organization.
3. Applicants must provide a 20% match in funds. In-kind labor and contributions can be used toward the match.
4. Applicants must provide a budget showing revenues and expenditures when submitting their applications and a closing report with actual revenues and expenditures within 30 days of the event.
5. Any violation of the guidelines by the applicant shall result in the following:
 - a) All funds received by the applicant shall be immediately returned to the city.
 - b) The applicant shall be prohibited from applying for future discretionary funds.

All City of York Code of Ordinances are available on line at www.yorksc.gov,

For detailed information regarding how State Accommodations Tax Funds may be spent, please refer to Section 6-4-10 of the South Carolina Code of Laws and the Department of Revenue's official advisory opinion contained in SC REVENUE RULING #98-22. This information is available online at www.scstatehouse.gov.