

**TOWN OF RIDGELAND
ACCOMMODATIONS TAX AND HOSPITALITY TAX FORM OF REMMITTANCE**

Per Town Ordinance, a 3% Accommodations Tax on the gross proceeds from the rental of transient accommodations and a 2% Hospitality Tax on the gross proceeds from the sale of prepared food and beverages must be remitted each quarter to the Town of Ridgeland Treasurer at One Town Square, P.O. Box 1119, Ridgeland, SC 29936.

The taxes are due by the 20th of January, 20th of April, 20th of July, 20th of October and cover the preceding quarter. Remitter may deduct 2% of the tax collected and paid to the town by the due date to cover expenses incurred in the collection of the tax. Failure to pay on time or failure to pay the full amount due carries a 5% per month penalty and fines up to \$500.00.

Submit this Form with your Remittance

State ID # _____ Business Name _____

Business Address _____ Ridgeland, SC 29936

Mailing Address: _____

Period Covered _____

ACCOMMODATIONS TAX:

HOSPITALITY TAX:

Gross Proceeds of sales from the rental of transient accommodations during the above period

Gross Proceeds from the sale of prepared foods and beverages during the above period

Tax Due \$ _____
(3% of Gross Proceeds)

Tax Due \$ _____
(2% of Gross Proceeds)

\$ _____

\$ _____

Retainage (2% of Tax) (\$ _____)

Retainage (2% of Tax) (\$ _____)

Total Submitted \$ _____

Total Submitted \$ _____

I certify that the information contained in this report is true and correct.

Printed Name _____ Title _____ Date _____

Signature _____

ORDINANCE NUMBER 5-97

AN ORDINANCE TO ESTABLISH A MUNICIPAL ACCOMODATIONS TAX AND A MUNICIPAL HOSPITALITY TAX.

BE IT ORDERED AND ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF RIDGELAND, SOUTH CAROLINA, IN COUNCIL ASSEMBLED AND BY THE AUTHORITY THEREOF THAT A MUNICIPAL ACCOMMODATIONS TAX AND A MUNICIPAL HOSPITALITY TAX ARE HEREBY ESTABLISHED.

1. AUTHORITY

This ordinance is enacted under the authority of the SC Code of Laws 1976 as amended.

2. ACCOMMODATIONS TAX

A uniform tax equal to three (3.00) percent is hereby imposed on the gross proceeds derived from the rental of any rooms (excluding meeting rooms), campground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, inn, condominium, motel, "bed & breakfast", residence or any other place in which rooms, lodgings or sleeping accommodations are furnished to transients for a consideration within the Town of Ridgeland, South Carolina. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person or persons for a period of ninety (90) continuous days are not considered proceeds from transients.

3. HOSPITALITY TAX

A uniform tax equal to two (2.00) percent is hereby imposed on the gross proceeds from the sales of prepared food and beverages sold in establishments and the sales of prepared meals and beverages sold in establishments licensed for on premise consumption of alcoholic beverages, beer or wine.

4. PAYMENT

Payment of the taxes herein established shall be the liability of the consumer of the services described in paragraph 2 & 3 above. The taxes shall be paid at the time of delivery of the services to which the taxes apply, and shall be collected by the provider of the services.

5. COLLECTION

- a. The taxes collected by the provider of the services as required by this ordinance shall be remitted to the Town of Ridgeland by the 20th day of the month following each calendar quarter (i.e. 1st quarter by April 20th; second quarter July 20th; third quarter October 20th; fourth quarter January 20th).

- b. The town shall promulgate a "Form of Remittance" which shall be utilized by the service provider to calculate the amount of taxes collected and due hereunder for each period. Said form shall contain a sworn declaration as to the correctness thereof by the remitter, and shall accompany each payment made to the Town of Ridgeland.
- c. The remitter of the taxes collected under this ordinance and submitted to the town by the deadlines specified in paragraph "a" above may retain two (2) percent of the taxes collected as reimbursement for the additional expenses and labor incurred as a result of this ordinance.
- d. In the event the taxes levied by this ordinance remain unpaid when due, the violator shall pay a penalty of 5% of the unpaid amount for each month or portion thereof past due until said taxes are paid in full.

6. ACCOMMODATIONS AND HOSPITALITY TAX ACCOUNT

- a. An interest bearing, restricted account to be known as the Town of Ridgeland Accommodations and Hospitality Tax Account is hereby established. All revenues received from the taxes established herein shall be deposited to this account. The account shall be controlled in the same manner as other accounts of the Town of Ridgeland. The principal and interest from this account shall be disbursed only as permitted by this ordinance.
- b. Deposits into this account may also include appropriations from the general fund voted by the Town Council of the Town of Ridgeland and voluntary contributions of money and other liquid assets to the Town of Ridgeland. Once funds are deposited, appropriated or donated to this account, the funds become dedicated funds and may only be used for the purposes set forth in this ordinance.

7. PERMITTED USES OF FUNDS

Taxes collected under this ordinance may be used for tourism related buildings; cultural, historic or recreational facilities, highways and roads providing access to tourist destinations; tourism development; and water and sewer to service tourism related demand.

8. INSPECTION AND AUDITS

For the purpose of enforcing the provisions of this chapter, the Treasurer or other authorized agent of the Town of Ridgeland, is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to 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 that an audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount of fees determined to be due, in addition to the penalties and interest provided in 9. Records of any inspection or audit made under this paragraph shall not be deemed public records.

9. VIOLATIONS AND PENALTY

- a. It shall be a violation of this ordinance to:
- (1) Fail to collect the Accommodation Tax and/or Hospitality Tax as set forth in this ordinance;
 - (2) Fail to remit to the Town of Ridgeland the Accommodations and/or Hospitality tax collected pursuant to this ordinance by the 20th of each month following the end of the quarter thereof as set forth in this ordinance;
 - (3) Knowingly provide or cause to be provided false information on the "Form of Remittance" to be submitted to the Town of Ridgeland pursuant to this ordinance;
 - (4) Fail to provide books and records to the treasurer or designated representative for the purpose of an audit upon twenty-four hours written notice, as provided in this ordinance;
- b. Upon conviction for a violation of this ordinance the violator shall be guilty of a misdemeanor punishable by a fine of up to \$500.00 or 30 days in jail or both.

9. SEVERABILITY

If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate distinct and independent provision, and such holding shall not affect the validity of the remaining portion thereof.

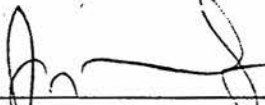
10. RECISSION

The Tourism Support and Development Fee Ordinance which became effective October 1, 1996 is hereby rescinded effective September 30 1997. Any fees collected or due under said ordinance shall be paid to the town no later than October 20, 1997 using forms provided in conjunction with the ordinance.

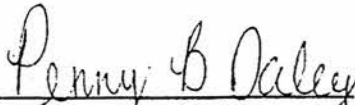
11. EFFECTIVE DATE

This ordinance shall be effective October 1, 1997.

APPROVED THIS 7 DAY OF August 1997.



Joseph N. Malphrus, Jr., Mayor

ATTEST: 

Penny B. Daley, Clerk/Treasurer

First Reading: 7-17-97 Second Reading: 8-7-97