

HARDEEVILLE

CODE OF
ORDINANCES

ARTICLE IV. ACCOMMODATIONS TAX

Sec. 17-71. Authority.

This article is enacted under the authority of the South Carolina Code of Laws 1976 as amended.

(Ord. No. 96-7-1B, § 1, 2-5-98; Ord. of 5-3-99, § 1)

Sec. 17-72. Accommodations tax.

A uniform tax equal to three (3) 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 city. 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.

(Ord. No. 96-7-1B, § 2, 2-5-98; Ord. of 5-3-99, § 2)

Sec. 17-73. Payment.

Payment of the taxes herein established shall be the liability of the consumer of the services described in section 17-72, 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.

(Ord. No. 96-7-1B, § 3, 2-5-98; Ord. of 5-3-99, § 3)

Sec. 17-74. Collection.

(a) The taxes collected by the provider of the services as required by this article shall be remitted to the city by the 20th day of the month following each calendar month (i.e. 1st month (January) by February 20th).

(b) The city 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 city.

(c) In the event the taxes levied by this article remain unpaid when due, the violator shall pay a penalty of ten (10) percent of the unpaid amount for each month or portion thereof past due until said taxes are paid in full.

(Ord. No. 96-7-1B, § 4, 2-5-98; Ord. of 5-3-99, § 4; Ord. of 9-7-00, §§ 1, 2)

Sec. 17-75. Accommodation and hospitality tax account.

(a) An interest bearing, restricted account to be known as the City of Hardeeville Local Accommodations Tax Fund 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 city. The principal and interest from this account shall be disbursed only as permitted by this article.

(b) 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 article.

(Ord. No. 96-7-1B, § 5, 2-5-98; Ord. of 5-3-99, § 5)

Sec. 17-76. Permitted uses of funds.

Taxes collected under this article 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.

(Ord. No. 96-7-1B, § 6, 2-5-98; Ord. of 5-3-99, § 6)

Sec. 17-77. Inspection and audits.

For the purpose of enforcing the provisions of this article, the treasurer or other authorized agent of the city, is empowered to enter upon the premises of any person subject to this article 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 section 17-78. Records of any inspection or audit made under this section shall not be deemed public records.

(Ord. No. 96-7-1B, § 7, 2-5-98; Ord. of 5-3-99, § 7)

Sec. 17-78. Violations and penalty.

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

- (1) Fail to collect the accommodation tax as set forth in this article.
- (2) Fail to remit to the city the accommodations tax collected pursuant to this article by the 20th of each month following the end of the month thereof as set forth in this article.
- (3) Knowingly provide or cause to be provided false information on the "form of remittance" to be submitted to the city pursuant to this article.
- (4) Fail to provide books and records to the treasurer or designated representative for the purpose of an audit upon twenty-four (24) hours' written notice, as provided in this article.

(b) Upon conviction for a violation of this article the violator shall be guilty of a misdemeanor punishable by a fine of up to five hundred dollars (\$500.00) or thirty (30) days in jail or both.

(Ord. No. 96-7-1B, § 8, 2-5-98; Ord. of 5-3-99, § 8; Ord. of 9-7-00, § 3)

Secs. 17-79--17-90. Reserved.