

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. 012-08HR

AN ORDINANCE AMENDING ORDINANCE NO. 96-096HR, WHICH ESTABLISHED A THREE PERCENT (3%) **TOURISM FEE** ON ALL BUSINESSES PROVIDING TRANSIENT ACCOMMODATIONS IN THE UNINCORPORATED AREA OF RICHLAND COUNTY, AND WHICH ESTABLISHED A SPECIAL REVENUE FUND TO ACCOUNT FOR THESE COLLECTIONS.

WHEREAS, Richland County Council enacted Ordinance No. 96-096HR on December 3, 1996, effective on January 1, 1997; and

WHEREAS, Richland County Council has now determined that further revisions to Ordinance No. 96-096HR are needed; and

WHEREAS, the intention of these revisions is to, 1) designate the County Administrator or other authorized agent to enforce the ordinance; 2) designate that revenue and expenditures will be with the Richland County Tourism Development Fee Special Revenue Fund; 3) remove the cap on penalties (consistent with the County's business license ordinance and the handling of hospitality taxes); 4) clearly state that penalties will not be waived (consistent with the County's business license ordinance and the handling of hospitality taxes); and 5) make the violation section consistent with the County's business license ordinance and the handling of hospitality taxes;

NOW, THEREFORE, pursuant to the authority by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, **BE IT ENACTED BY RICHLAND COUNTY COUNCIL**, that the Sections of Ordinance No. 96-096 shall be amended to read as follows:

SECTION I. DEFINITION: Accommodation is defined as any room (excluding meeting and conference rooms), campground spaces, recreational vehicles 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 unincorporated area of Richland County, South Carolina. The gross proceeds received from the lease or rental of sleeping accommodations supplied to the same person or persons for a period of thirty (30) continuous days are not considered proceeds from transients.

SECTION II. TOURISM DEVELOPMENT FEE. A uniform fee equal to three percent (3%) is hereby imposed on the gross proceeds derived from the rental of any accommodations within the unincorporated area of Richland County.

SECTION III. PAYMENT OF TOURISM DEVELOPMENT FEE. Payment of the tourism development fee established herein 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 County 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 the services.

The provider of the services shall remit the form, a copy of the State of South Carolina sales tax computation form, and the tourism development fees due not later than the 20th of each month to the Richland County Business Service Center.

SECTION IV. TOURISM DEVELOPMENT FEE SPECIAL REVENUE FUND. An interest bearing, segregated and restricted account to be known as the "Richland County 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 Ordinance.

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RICHLAND COUNTY

SECTION V. DISTRIBUTION OF FUNDS.

- (a) All fund placed in the Richland County 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 in Richland County. Any such expenditure shall be authorized by a subsequent ordinance indicating a specific amount and purpose by the Richland County Council.
- (b) (1) No funds shall be expended until the impact of any such expenditure on the operation of the Township Auditorium has been determined;
- (2) The county shall not be held liable for any operating deficit of any facilities beyond the amount generated by this fee;
- (3) An agreement be reached that the City of Columbia sewer and water rates shall not be increased for County residents to offset any operating deficits incurred by any facility constructed and operated with these funds.
- (c) In the event an ordinance has not been enacted by this Council to expend these funds in compliance with paragraph A, the funds would then revert to the general Accommodations Tax Fund and this act be repealed.

SECTION VI. INSPECTIONS, AUDITS, AND ADMINISTRATION. For the purpose of enforcing the provisions of this Ordinance, the County Administrator or other authorized agent of the County is empowered to enter upon the premises of any person subject to this Ordinance 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 twenty-four (24) hours written notice. In the event 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 may be charged to the "Richland County Tourism Development Fee Special Revenue Fund." The County Administrator or other authorized agent of the County may make systematic inspections of all accommodations within the County to ensure compliance with this Ordinance. Records of inspections shall not be deemed public records.

SECTION VII. ASSESSMENTS OF TOURISM DEVELOPMENT FEE. When a person fails to pay their Tourism Development Fees or to furnish the information required by this Ordinance or by the Business Service Center, a license official of the Business Service Center shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as the license official may deem appropriate to assess a Tourism Development Fee and penalties, as provided herein.

A notice of such assessment shall be served by certified mail. Within five (5) business days after the notice is mailed, any person who desires to have the assessment adjusted must make application to the Business Service Center for a reassessment. The license official shall establish a procedure for hearing an application for a reassessment, and for issuing a notice of final assessment. A final assessment may be appealed to the Business Service Center Appeals Board, provided that an application for reassessment was submitted within the allotted time period of five (5) business days. However, if no application for reassessment is submitted within the allotted time period, the assessment shall become final.

SECTION VIII. VIOLATIONS AND PENALTIES.

- (1) It shall be a violation to:
- a. Fail to collect the tourism development fee in connection with the rental of any accommodations to transients,
 - b. Fail to remit to the County of Richland the tourism development fee collected, pursuant to this Ordinance on a monthly basis,

- c. Knowingly provide false information on the form of return submitted to the County of Richland, and/or
- d. Fail to provide books and records to the County's authorized agent for the purpose of an audit upon twenty-four (24) hours written notice.

(2) Penalties. The penalty for violation of this ordinance shall be five percent (5%) per month, charged on the original amount of the tourism development fee due. Penalties shall not be waived.

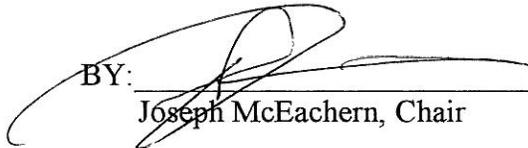
(3) Violations. Any persons violating the provision of this article shall be deemed guilty of a misdemeanor and upon conviction shall be subject to punishment under the general penalty provisions of Section 1-8 of this Code of Ordinances: that is, shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

SECTION IX. Separability. If any section, subsection, or clause of this ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION X. Conflicting Ordinances Repealed. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

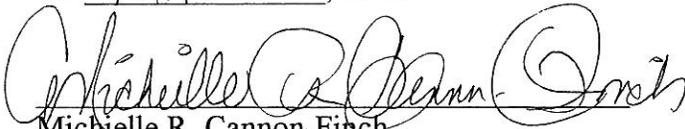
SECTION XI. Effective Date. This ordinance shall be enforced from and after March 18, 2008

RICHLAND COUNTY COUNCIL

BY: 
Joseph McEachern, Chair

ATTEST THIS THE 21ST DAY

OF MARCH, 2008


Michelle R. Cannon-Finch
Clerk of Council

RICHLAND COUNTY ATTORNEY'S OFFICE


Approved As To LEGAL Form Only
No Opinion Rendered As To Content

First Reading: February 5, 2008
Second Reading: February 19, 2008
Public Hearing: March 4, 2008
Third Reading: March 4, 2008