

# **CITY OF BENNETTSVILLE**

## **Local Hospitality Tax Guide**



City of Bennettville

501 East Main Street / P.O. Box 1036

Bennettville, SC 29512

(843) 479-9001

[www.bennettsvillesc.com](http://www.bennettsvillesc.com)

# **LOCAL HOSPITALITY TAX GUIDE**

- I. Letter to Business Owners
- II. Adopted Local Hospitality Tax Ordinance
- III. Hospitality Tax Registration Form
- IV. Local Hospitality Tax Reporting & Computation Form
- V. General Information / Frequently Asked Questions
- VI. Payment Remittance
- VII. Business Change Notification Form
- VIII. Local Hospitality Exemption Form
- IX. Contact Information





# City of Bennettville

## Finance & Administration Office

501 East Main Street / P.O. Box 1036  
Bennettville, SC 29512  
Telephone: (843) 479-9001 Ext. 306  
Fax: (843) 479-1595

### RE: LOCAL HOSPITALITY TAX

Dear Business Owner:

On August 1, 2003, the City of Bennettville Council passed an Ordinance establishing a two percent (2%) local hospitality tax on prepared food, meals and/or beverages. The taxes are imposed on gross proceeds. The ordinance states that all affected businesses shall be responsible for collecting local hospitality taxes for the purpose of funding tourism within the city limits of Bennettville.

Enclosed, please find your City of Bennettville Local Hospitality Tax Ordinance, a List of Items Subject to or Excluded from Tax, a Business Change Notification Form and Contact Information.

If your establishment does not sell prepared food, meals and/or beverages intended for immediate consumption, please sign the attached local Hospitality Exemption Form and mail it to City of Bennettville, Attn: Hospitality Tax, P.O. Box 1036, Bennettville, SC 29512, and we will update our database.

Should you have any questions regarding the Local Hospitality Tax or require further information, please feel free to visit our website at [www.cityofbennettville.sc.com](http://www.cityofbennettville.sc.com) or call (843) 479-9001 ext. 306 or (843) 479-9001 ext. 311 and we will be glad to assist you.

Sincerely,

*Patricia Bethea*

Patricia Bethea  
Accountant

# Ordinance





# **HOSPITALITY TAX REGISTRATION FORM**

Is this a new business? \_\_\_\_\_ New \_\_\_\_\_ Existing

Is food your primary business? \_\_\_\_\_ Yes \_\_\_\_\_ No

## **Business Information**

• Business Name: \_\_\_\_\_

- Federal Tax ID# \_\_\_\_\_ SC Sales & Use Tax#: \_\_\_\_\_
- Physical Address: \_\_\_\_\_
- Tax Map Number (if applicable): \_\_\_\_\_
- Mailing Address: \_\_\_\_\_
- Date Business Opened: \_\_\_\_\_
- Work Phone: \_\_\_\_\_
- Alternative Phone: \_\_\_\_\_
- Projected Monthly Revenue: \_\_\_\_\_
- DHEC Permit: \_\_\_\_\_ Is Business Seasonal: \_\_\_\_\_ Yes \_\_\_\_\_ No

## **Owner Information**

- Owner: \_\_\_\_\_
- Partnership or Corporate name (If Different): \_\_\_\_\_
- Mailing Address: \_\_\_\_\_
- Contact Number: \_\_\_\_\_
- Fax Number: \_\_\_\_\_
- E-mail Address: \_\_\_\_\_

## **Hospitality Tax Responsibility**

- Name of Person Responsible for Hospitality Tax Payments: \_\_\_\_\_
- Mailing Address: \_\_\_\_\_
- Phone: \_\_\_\_\_
- E-mail: \_\_\_\_\_

## **Application Information**

**I certify that all information on this registration form, including any attachments, is true and accurate.**

Signature of Applicant: \_\_\_\_\_

Printed Name of Applicant: \_\_\_\_\_

Title of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

**Mail to:** City of Bennettsville, Attn: Hospitality Tax, P.O. Box 1036, Bennettsville, SC 29512 or  
**Email:** Patricia Bethea, Accountant, [Patricia.Bethea@bennettsville.sc](mailto:Patricia.Bethea@bennettsville.sc)



# CITY OF BENNETTSTVILLE HOSPITALITY TAX REPORTING & COMPUTATION FORM

Year: \_\_\_\_\_ Reporting Period: \_\_\_\_\_ Month \_\_\_\_\_ Quarterly \_\_\_\_\_ Annually

Month: ☐ Jan ☐ Feb ☐ Mar ☐ Apr ☐ May ☐ Jun ☐ Jul ☐ Aug ☐ Sept ☐ Oct ☐ Nov ☐ Dec  
(Please check one)

Business Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Federal EIN or SSN: \_\_\_\_\_

Business Phone: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email Address: \_\_\_\_\_

## Computation of Local Hospitality Taxes Due to City of Bennettville:

1. Gross Sales of Food and/or Beverages	1. \$
2. Hospitality Fee Allowable Exclusions (Itemize by Type of Exclusion and Amount of Exclusion) If Applicable	2. \$
3. Adjusted Net Taxable Sales (Line 1 minus Line 2)	3. \$
4. Fee: Line 3 x <b>2%</b> (.02)	4. \$
5. Taxpayers <b>2%</b> (.02) Discount <b>(For timely filed return only)</b> 2% of Line 4	5. \$
6. Hospitality Tax Net Amount Payable (Line 4 minus Line 5)	6. \$
7. Penalty on Delinquent Fees <b>5%</b> (.05) of the unpaid fee for each month or portion thereof after due date until paid	7. \$
<b>8. Total Hospitality Tax Due</b> (Line 6 plus 7)	8. \$

**IMPORTANT:** This return becomes DELINQUENT if it is postmarked after the 20<sup>th</sup> day following the close of the period.

**REMINDER:** Please sign and date the return below. Attach a copy of both front and back of the SC Dept. of Revenue State Sales and Use Tax Return, Form ST-3.

**I certify that all information on this form, including any documents, is a true and accurate report.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

PLEASE MAKE CHECKS OR MONEY ORDER PAYABLE TO:  
CITY OF BENNETTSTVILLE, ATTN: HOSPITALITY TAX, P.O. BOX 1036, BENNETTSTVILLE, SC 29512  
Phone: (843) 479-9001 Make Copies as Needed!



# GENERAL INFORMATION

## FREQUENTLY ASKED QUESTIONS

### 1. What is the Local Hospitality Tax?

A 2% tax imposed on the gross proceeds (total collected) derived from the sale of prepared food, meals, and beverages (for consumption or take out) by a restaurant, vendor, hotel, motel, caterer, food truck, or other food service within the city, including those prepared food, meals, and beverages outside the City limits, but packaged, served, and sold within the City. In addition, the tax shall be imposed on all food, meals, and beverages prepared or modified in the city limits by convenience stores, grocery stores or any store that have specified areas where food and beverages are prepared for consumption or take out. This tax applies to food, meals, and beverages sold and licensed for on-premises consumption, including alcoholic beverages, beer, or wine. This tax does not apply to organizations that are exempt from collecting sales tax according to Section 12-36-2120 of the Code of Laws of South Carolina, as amended.

### 2. What is considered a prepared meal?

A prepared meal is any food, meal, and/or beverage, inclusive of alcoholic beverages, beer, and wine, prepared or modified by an establishment, which at the time of sale is ready for consumption.

#### **What items are taxed?**

- Doughnuts, cakes, pastries, and any other bakery items; party trays consisting of fruits, dips, salads or cheeses, chilled deli meat or chicken drumettes that are prepared in your place of business for any catered event, packaged dinners cooked on site, pizza, sandwiches/subs, popcorn made on site, brewed coffee, and fountain drinks.

\*This list serves as an example only and is not an all-inclusive list of taxable items.

#### **What items are exempt from the tax?**

- Cold, canned, or bottled drinks, consolidating fruit into a basket, prepackaged items (not prepared or modified on site) consolidated into a large container to make one package (Gift Basket), repackaged, ready-to-consume meats, cheeses, and deli salads, packaged dinners that are not cooked or modified on site, prepackaged bags of chips, pretzels, nuts, candy, and any alcoholic beverages, including beer, and wine that is sold in cans or bottles and is not intended for consumption on the premises.

\*This list serves as an example only and is not an all-inclusive list of taxable items.

### 3. Who is responsible for collecting and remitting the local Hospitality Tax?

Restaurants, bars, lounges, caterers, grocery stores, convenience stores, food trucks, and other food establishments are responsible for collecting this tax from patrons and are required to remit such collections to the local government. Failure to collect taxes does not relieve any business from making the required remittances to the local government.



## GENERAL INFORMATION

### FREQUENTLY ASKED QUESTIONS

#### 4. How should the tax be remitted?

The Local Hospitality Tax Act requires the taxes to be remitted to the City of Bennettsville on a **Monthly** basis when the estimated amount of average tax is more than fifty (\$50) dollars a month, and **Quarterly** basis when the estimated amount is twenty-five (\$25) to fifty (\$50) dollars a month and **Annually** when the estimated amount of average tax is less than twenty-five (\$25) dollars a month.

**\*Any return submitted prior to the designated due date of the 20<sup>th</sup> may deduct a discount of 2% (.02) on line 5 of the Hospitality Tax form. However, if the return is postmarked after the 20<sup>th</sup>, please compute, and include an additional 5% (.05) delinquent penalty on line 7 per instructions.**

#### Hospitality Tax Payment Quarterly Due Dates:

Collected	Due
First Quarter (January, February, March)	April 20 <sup>th</sup> of the calendar year
Second Quarter (April, May, June)	July 20 <sup>th</sup> of the calendar year
Third Quarter (July, August, September)	October 20 <sup>th</sup> of the calendar year
Fourth Quarter (October, November, December)	January 20 <sup>th</sup> of the calendar year





# **PAYMENT REMITTANCE**

## **How do Business Owners remit the Monthly Tax?**

With a check and/or money order along with the completed Hospitality Tax form and a copy of the SC State Sales and Use Tax return (ST-3) on or before the 20<sup>th</sup> of each month:

### **In Person:**

City of Bennettsville Municipal Building  
Finance Department  
501 East Main Street  
Bennettsville, SC 29512

### **By Mail:**

City of Bennettsville  
Attn: Hospitality Tax  
P.O. Box 1036  
Bennettsville, SC 29512



# **BUSINESS CHANGE NOTIFICATION FORM**

Please complete the application information in **PRINT** and sign below.

Current Business (DBA): \_\_\_\_\_

Name: \_\_\_\_\_

Federal EIN or SSN: \_\_\_\_\_

Business Sold: \_\_\_\_\_

New Owners: \_\_\_\_\_

New Owners Number: \_\_\_\_\_

New Owner Address: \_\_\_\_\_

## **BUSINESS PERMANENTLY CLOSED:**

- Date of Sale: \_\_\_\_\_
- Date of Closure: \_\_\_\_\_

## **CHANGE OF BUSINESS LOCATION ONLY:**

- Date of Change: \_\_\_\_\_
  - New Location: \_\_\_\_\_
- \_\_\_\_\_

## **OTHER BUSINESS CHANGES:**

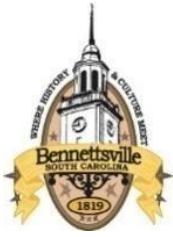
- Date of Change: \_\_\_\_\_
  - New Corporation/Name: \_\_\_\_\_
  - Phone# or Email Address: \_\_\_\_\_
  - New Contact Person: \_\_\_\_\_
  - Change in Mailing Address: \_\_\_\_\_
  - Change in Business Name Only – New Name: \_\_\_\_\_
- \_\_\_\_\_

**The information below is required. Please sign and return.**

Print: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_

Date: \_\_\_\_\_



# LOCAL HOSPITALITY TAX EXEMPTION FORM

If your establishment does not sell prepared food, meals and/or beverages intended for immediate consumption, please sign below and fax this form to (843) 479-1595.

Business Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

I certify that the above reference establishment within the City of Bennettville does not have prepared meals and/or beverages intended for immediate consumption for sale.

Signature: \_\_\_\_\_

Name/Title of Person Completing Form: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Phone: \_\_\_\_\_

**Please email this form to:** Patricia Bethea [patricia.bethea@bennettvillesc.com](mailto:patricia.bethea@bennettvillesc.com) or  
**Mail to:** City of Bennettville, Attn: Hospitality Tax, P.O. Box 1036, Bennettville, SC 29512

# CONTACT INFORMATION

Chief Financial Officer  
Attn: Samuel Sparkman  
501 East Main Street  
P.O. Box 1036  
Bennettsville, SC 29512  
Phone: (843) 479-9001 ext. 311  
Fax: (843) 479-1595  
[Samuel.Sparkman@bennettsvillesc.com](mailto:Samuel.Sparkman@bennettsvillesc.com)

Accountant  
Attn: Patricia Bethea  
501 East Main Street  
P.O. Box 1036  
Bennettsville, SC 29512  
Phone: (843) 479-9001 ext. 306  
Fax: (843) 479-1595  
[Patricia.Bethea@bennettsvillesc.com](mailto:Patricia.Bethea@bennettsvillesc.com)

Please visit our website at: [www.bennettsvillesc.com](http://www.bennettsvillesc.com)



City of Bennettsville  
501 East Main Street  
Bennettsville, SC 29512