

# **CITY OF BENNETTSVILLE**

## **Local**

### **Hospitality Tax**

### **Guide**



City of Bennettsville

501 East Main Street / P.O. Box 1036

Bennettsville, 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.cityofbennettvillesc.com](http://www.cityofbennettvillesc.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



STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF MARLBORO )  
 )  
CITY OF BENNETTSVILLE )

ORDINANCE \_\_\_\_\_

***AN ORDINANCE TO AMEND CHAPTER 110 OF THE CODE OF ORDINANCES FOR THE CITY OF BENNETTSVILLE, S.C. AS IT RELATES TO LICENSES AND MISCELLANEOUS BUSINESS REGULATIONS FOR THE PURPOSE OF ESTABLISHING A TWO PERCENT (2%) LOCAL HOSPITALITY TAX ON PREPARED FOOD AND BEVERAGES FOR IMMEDIATE CONSUMPTION OR TAKE OUT WITHIN THE CORPORATE LIMITS OF THE CITY OF BENNETTSVILLE***

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BENNETTSVILLE:**

**Section 1. Findings**

It is hereby found and declared by the City Council of the City of Bennettsville (City Council"), the governing body of the City of Bennettsville, South Carolina (the "City"):

1. Tourism is becoming a major industry in the City. The City supports this major industry and has implemented improvements in the downtown area of the City in order to revitalize and redevelop the City and to further attract tourists to the community.
2. Moreover, as the tourism industry grows and expands, the City must make provision to increase certain municipal services in order to accommodate the needs of tourists who visit from time to time in addition to the residents of Bennettsville.
3. The cost of providing the special services required by the tourism industry should be apportioned equitably between the City's residents and those who visit the City and enjoy the special benefits City provides to them. It is necessary for the promotion of the common interest of the residents of the City as well as those visitors to the City to provide a method to alleviate the added financial burden on City resources in providing the services and improvements needed to support tourism and the resulting transient population.
4. In order to raise the necessary sums to defray a portion of those added costs, it is appropriate to impose a charge, the receipts of which will pay costs related to (1) the provision of municipal services which serve such visitors or tourists and (2) capital projects which not only enrich the City's residents but also contribute to the tourism industry.
5. Cognizant of the need for municipalities to be given direct statutory authorization to raise money earmarked to defray such costs related to tourism, recreation, cultural and historic facilities, the South Carolina General Assembly adopted Act No. 138 during its 1997 Session, now codified, in part, as Sections 6-1-700 to 6-1-770 (the "Enabling Act") of the South Carolina Code of Laws of 1976, as amended (the "S.C. Code").
6. City Council finds its actions in (1) imposing a two percent (2%) hospitality tax upon prepared food and beverages sold for immediate consumption or take out from establishments within the corporate limits of the City and (2) segregating the collections received from such fees in order that such sums be utilized according to the Enabling Act.

## **Section 2. Authority**

This chapter is enacted pursuant to the authority of Title 5 of the S.C. Code, including, without limitation S.C. Code Ann. Section 5-7-30 (Supp. 1999), which provide, in relevant part, that municipalities may adopt all ordinances which appear necessary and proper for the security, general welfare, and convenience of the municipality and for the preservation of the general health, peace, and order in the municipality and further that municipalities may establish uniform service charges.

## **Section 3. Declaration of purpose and Intent**

This article is enacted to preserve the general health, safety, and welfare of the general public within the City of Bennettsville, South Carolina, by creating a uniform tax for the purpose of creating a fund for uses that are enumerated in Section 6-1-730 of the Code of Laws of South Carolina, as amended. This fund will be used to pay in whole or in part for current and future public park facilities; for capital expenditures to promote quality of life, tourism, recreation, cultural and historic structures, and to provide infrastructure and promotion for these projects.

## **Section 4. Imposition**

A tax equal to two percent (2%) is hereby imposed on the gross proceeds derived from the sale of prepared food and beverages (for immediate consumption or take out) by a restaurant, hotel, motel, caterer or other food service facility within the city. In addition, the tax shall be imposed on all food and beverages prepared or modified in the city limits by convenience stores or grocery stores that have specified areas where food and beverages are prepared for immediate consumption or carry out. This tax applies to meals and beverages sold in establishments licensed for on-premise consumption of 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.

## **Section 5. Public Hearing**

Pursuant to the provisions of Section 6-1-330 of the Code of Laws of South Carolina, 1976, as amended, a public hearing shall be held prior to the adoption of this Ordinance. All actions taken by the City Administrator in providing the required notice of said hearing are hereby approved and ratified.

## **Section 6. Payment of Tax**

(a) Payment of the tax established herein shall be the liability of the consumer of the services for items described in Section 4. The tax shall be paid at the time of delivery of the services or items to which the fee applies and shall be collected by the provider or seller of the items.

(b) The tax collected by the seller or provider of the items as required under Section 4 shall be remitted to the City of Bennettsville as follows:

(1) On a monthly basis when the estimated amount of average collections is more than Fifty (\$50.00) Dollars a month (annual gross revenue in excess of \$20,000).

(2) On a quarterly basis when the estimated amount of average collections is between Twenty-Five (\$25.00) Dollars to Fifty (\$50.00) Dollars a month (annual gross receipts between \$10,000 to \$20,000).

(3) On an annual basis when the amount of average collections is less than Twenty-five (\$25.00) Dollars a month (annual gross receipts less than \$10,000).

(c) Total collections and required reports shall be submitted to the City of Bennettsville by the twentieth day of the month and shall cover sales for the previous month. A copy of the completed *South Carolina State Sales and Use Tax Return Form* (Form ST-3) shall be attached along with the required reports. When a hospitality tax is filed and the taxes due on it are paid in full on or before the final due date, the filer is allowed a discount of two (2) percent on the fees shown to be due by the return. Payments covered under the provisions of Section 6(b)(2) shall be submitted quarterly by the twentieth day of January, April, July and October for the previous quarterly sales or annually by January 20<sup>th</sup> for the calendar year sales as provided in Section 6(b)(3). Any collections not remitted by the above stated deadlines shall be subject to a penalty of five percent (5%) of the unpaid amount for each calendar month or portion thereof after the due date until paid. The failure to collect from patrons the amount imposed by this article shall not relieve any establishment subject to this article from making the required remittance.

(d) Any person violating this article shall be deemed guilty of an offense and shall be subject to punishment pursuant to the City's Code of Ordinances upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent amount, penalties, and costs provided for herein.

#### **Section 7        Hospitality Tax Account**

A fund or an account, to be known as the City of Bennettsville Local Hospitality Tax Fund shall be established, and all revenues received from the hospitality tax shall be deposited into this account. The principal and any accrued interest from this account shall be deposited into this account. The principal and any accrued interest from this account shall be expended only as permitted in Section 8 below.

#### **Section 8        Permitted Uses of Funds**

The City of Bennettsville, South Carolina is hereby authorized to utilize the funds collected from the imposition of the hospitality fee for the purposes enumerated in Section 6-1-730 of the State Code of Laws of South Carolina and as may be amended.

#### **Section 9        Inspections and Audits**

For the purpose of enforcing the provisions of this section the City's Finance Director or other authorized agent of the City is empowered to enter upon the premises of any person subject to this section to make inspection, examine, and/or audit the books and records, and it shall be unlawful for any person to fail or refuse to make available the necessary books and records. In the event that the audit or inspection reveals that the establishment has filed false information, the cost of the audit shall be added to the corrected amount due and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper fee shall constitute a separate offense. The City Finance Director, or other authorized agent of the City, shall have authority to enter the business within the City to insure compliance with this section. Records of inspections and audits shall not be deemed public records and shall not be released by the City.

#### **Section 10       Authorization**

Authorization to utilize revenues from the Hospitality Tax Fund shall be by the annual budget ordinance duly adopted by the City Council.

#### **Section 11       Severability**

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



**Section 12      Effective Date**

**This Ordinance shall become effective on August 1, 2003.**



## **ARTICLE 7. LOCAL HOSPITALITY TAX**

### **SECTION 6-1-700. Short title. [SC ST SEC 6-1-700]**

This article may be cited as the "Local Hospitality Tax Act".

### **SECTION 6-1-710. Definitions. [SC ST SEC 6-1-710]**

As used in the article:

- (1) "Local governing body" means the governing body of a county or municipality.
- (2) "Local hospitality tax" is a tax on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine.
- (3) "Positive majority" means a vote for adoption by the majority of the members of the entire governing body, whether present or not. However, if there is a vacancy in the membership of the governing body, a positive majority vote of the entire governing body as constituted on the date of the final vote on the imposition is required.

### **SECTION 6-1-720. Imposition of local hospitality tax. [SC ST SEC 6-1-720]**

### **SECTION 6-1-730. Use of revenue from local hospitality tax. [SC ST SEC 6-1-730]**

(A) The revenue generated by the hospitality tax must be used exclusively for the following purposes:

- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- (2) tourism-related cultural, recreational, or historic facilities;
- (3) beach access and renourishment;
- (4) highways, roads, streets, and bridges providing access to tourist destinations;
- (5) advertisements and promotions related to tourism development; or
- (6) water and sewer infrastructure to serve tourism-related demand.

(B) In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, the revenues of the hospitality tax authorized in this article may be used for the operation and

maintenance of those items provided in (A)(1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

**SECTION 6-1-740. Cumulative rate of local hospitality tax. [SC ST SEC 6-1-740]**

The cumulative rate of county and municipal hospitality taxes for any portion of the county area may not exceed two percent, unless the cumulative total of such taxes was in excess of two percent or were authorized to be in excess of two percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed or adopted as of December 31, 1996.

**SECTION 6-1-750. Local hospitality tax revenue upon annexation. [SC ST SEC 6-1-750]**

In an area of the county where the county has imposed a local hospitality tax that is annexed by a municipality, the municipality must receive only that portion of the revenue generated in excess of the county local hospitality tax revenue for the previous twelve months in the area annexed.

**SECTION 6-1-760. Ordinances prior to March 15, 1997; calculation; revenue. [SC ST SEC 6-1-760]**

Notwithstanding any provision of this article, any ordinance enacted by county or municipality prior to March 15, 1997, imposing an accommodations fee which does not exceed the three percent maximum cumulative rate prescribed in Section 6-1-540, is calculated upon a base consistent with Section 6-1-510(1), and the revenue from which is used for the purposes enumerated in Section 6-1-530, remains authorized and effective after the effective date of this section and the enacting county or municipality is authorized to issue bonds, pursuant to Article X, Section 14(10) of the Constitution of this State, utilizing the procedures of Section 4-29-68, for the purposes enumerated in Section 6-1-530, and to retire such debt using the proceeds of such an accommodations fee ordinance and the pledge of such other nontax revenues as may be available for those purposes.

**SECTION 6-1-770. Remitting tax to local governing body; frequency determined by estimated average amounts. [SC ST SEC 6-1-770]**

The tax provided for in this article must be remitted to the local governing body on a monthly basis when the estimated amount of average tax is more than fifty dollars a month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars to fifty dollars a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars a month.

**AMENDMENT TO CITY OF BENNETTSVILLE ORDINANCE 03-07-01  
PROVIDING FOR A LOCAL HOSPITALITY TAX ON THE SALES OF PREPARED  
FOOD, MEALS, AND BEVERAGES WITHIN THE CITY  
AND AN UPDATED ARTICLE 7.**

**WHEREAS**, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Hospitality Tax, effective July 1, 1997; and

**WHEREAS**, the City of Bennettsville exercises their rights under the above referenced State Code.

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Council of the City of Bennettsville in Council duly assembled, pursuant to Section 6-1-700, *et. seq.* of the Code, pursuant to the Hospitality Tax Ordinance 03-07-01 that became effective on August 1, 2003, ordinance amendments are as follows:

**Section 4. Imposition**

- a. The Local Hospitality Tax of two percent (2%) 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.
- b. The tax imposed by this ordinance shall be collected from the customer by the vendor when payment for food, meals, or beverages are tendered. Said vendor is liable for the collection and shall hold in trust for the benefit of the City until remitted.

**Section 6. Payment of Tax**

- e. Any misrepresentation of the information required by return(s) as set forth in failure to collect or timely remit to the City the taxes imposed by this Ordinance may result in the suspension and/or revocation of the business license of the offending business/vendor, or the business license of the offending business/vendor shall not be renewed.



- f. The failure of any business/vendor subject to this ordinance shall be responsible and liable for all tax, penalties, and costs imposed for the past three (3) years of violation and submit the appropriate forms and documentation to the City with payment.
- g. The failure of any business/vendor subject to this ordinance to remit to the City the tax imposed by the provisions of this ordinance shall be issued a municipal court summons on the business owner for the matter before the Municipal Judge.
- h. The failure of any business/vendor subject to this ordinance to remit to the City the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.

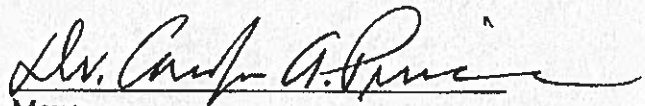
#### **Section 10. Authorization**

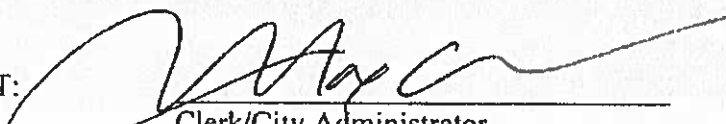
Authorization to utilize revenues from the Hospitality Tax Fund shall be by the annual budget ordinance, or budget amendment, duly adopted by the City Council.

**NOW, THEREFORE, BE IT FURTHER ORDAINED THAT** this ordinance amendment is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence, or portion of this ordinance amendment 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 portions thereof.

This ordinance shall become effective on its adoption.

**DONE AND RATIFIED IN COUNCIL DULY ASSEMBLED, BY POSITIVE MAJORITY, THIS 16th DAY OF MAY 2023.**

  
Mayor

ATTEST:   
Clerk/City Administrator

First Reading: 04/18/2023  
Second Reading: 05/16/2023



# **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.com



# CITY OF BENNETTSVILLE 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 Bennettsville:

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 2% (.02)	4. \$
5. Taxpayers 2% (.02) Discount (For timely filed return only) 2% of Line 4	5. \$
6. Hospitality Tax Net Amount Payable (Line 4 minus Line 5)	6. \$
7. Penalty on Delinquent Fees 5% (.05) of the unpaid fee for each month or portion thereof after due date until paid	7. \$
8. Total Hospitality Tax Due (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 BENNETTSVILLE, ATTN: HOSPITALITY TAX, P.O. BOX 1036, BENNETTSVILLE, 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 Bennettville Municipal Building  
Finance Department  
501 East Main Street  
Bennettville, SC 29512

### **By Mail:**

City of Bennettville  
Attn: Hospitality Tax  
P.O. Box 1036  
Bennettville, 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: \_\_\_\_\_

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



# 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 Bennettsville 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@bennettsville.sc.com](mailto:patricia.bethea@bennettsville.sc.com) or  
**Mail to:** City of Bennettsville, Attn: Hospitality Tax, P.O. Box 1036, Bennettsville, 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



## **City of Bennettsville**

### **Hospitality Tax Information for Vendors**

#### **What is the Hospitality Tax?**

The Hospitality Tax is a 2% tax on the gross sales of prepared meals, beverages, and other qualifying food items sold within city limits. Funds are used to promote tourism, cultural events, recreation, and local economic growth.

#### **Who Must Collect It?**

- Restaurants, cafes, and bars
- Food trucks & caterers
- Convenience/grocery stores selling prepared food or beverages

#### **Tax Rate & Due Dates**

- Rate: 2% of applicable sales
- Due: 20th of each month for the prior month's sales

#### **How to File & Pay**

1. Complete the Hospitality Tax Return form
2. Submit payment:
  - In person: 501 East Main Street Bennettsville, SC 29512
  - By mail: PO Box 1036 Bennettsville, SC 29512

#### **Penalties**

- Late filing/payment: 5% of the unpaid amount for each calendar month or portion thereof after the due date until paid
- Possible suspension of business license for repeated noncompliance

#### **Questions?**

City of Bennettsville - Finance Department  
501 East Main Street Bennettsville, SC 29512  
(843) 479-9001 ext. 306  
Patricia.Bethea@bennettsville.sc.com  
[City of Bennettsville, SC](#)