



JASPER COUNTY GOVERNMENT

Local Hospitality/Accommodations Tax Guide



November 24, 2021
JASPER COUNTY
358 Third Avenue, Ridgeland, SC 29936

Local Hospitality/Accommodations Tax Guide

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Jasper County, South Carolina

RE: LOCAL HOSPITALITY/ACCOMMODATIONS TAX

Dear Business Owner:

On September 21, 1998, Jasper County Council passed an Ordinance establishing a two percent (2%) local hospitality tax on the sale of prepared meals and/or beverages within the unincorporated areas of Jasper County. The taxes are imposed on gross proceeds. The ordinance states that all affected businesses shall be responsible for collecting local hospitality taxes beginning October 1, 1998, with the exception of businesses located in the Town of Ridgeland and City of Hardeeville with an established local hospitality tax equal to or greater than 2%.

A local accommodations tax on receipts from gross proceeds from rental or accommodations furnished to transients in the amount of 3% is imposed throughout all of unincorporated Jasper County.

Enclosed, please find your Jasper County Local Hospitality/Accommodations Tax Guide. This guide provides helpful information about the local hospitality tax and the local accommodations tax which includes forms that you will need to submit your taxes. The following forms are included for your convenience:

- Local Hospitality/Accommodations Tax Registration Form
- Jasper County Hospitality Tax Reporting Form
- Jasper County Accommodations Tax Reporting Form
- Business Change Notification Form
- Local Hospitality/Accommodations Tax Exemption Form

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please sign the attached local Hospitality Exemption Form and fax it to (843)717-3626 or mail it to Jasper County Finance, PO Box 1149, Ridgeland, SC 29936 and we will update our records.

Should you have any questions regarding the Local Hospitality Tax and/or the Local Accommodations Tax, or require further information, please feel free to free to visit our website at www.jaspercountysc.gov or call 843-717-3692, and we will be glad to assist you.

Note: The Local Hospitality/Accommodations Tax Guide and writable tax reporting forms are available on our website at www.jaspercountysc.gov under the Finance Department's webpage.

HOSPITALITY/ACCOMMODATIONS TAX REGISTRATION FORM

Is this a new business? New Existing Business Lic.# _____

Is your primary business: (check all that apply) Hospitality Accommodations Other _____

Business Information

- dba Business Name: _____
- Physical Address: _____
- Mailing Address: _____
- Date Business Opened: _____
- Work Phone: _____
- Alternative Phone: _____

Owner Information

- Owner: _____
- Partnership or Corporate Name (If Different): _____
- Mailing Address: _____
- Contact Number: _____
- E-mail Address: _____

Hospitality/Accommodations Tax Responsibility

- Name of Person Responsible for Hospitality/Accommodations Tax/Reporting and Payments:

- Company Name: _____
- Mailing Address: _____
- Phone: _____
- E-mail Address: _____

Applicant 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: _____

Please fax this form to: Jasper County Finance (843)717-3626 or **Mail to:** Jasper County Finance, PO Box 1149, Ridgeland, SC 29936

FREQUENTLY ASKED QUESTIONS

1. What is the Local Hospitality Tax?

A Local Hospitality is a Tax, not to exceed 2% percent, on the sale of prepared meals and beverages sold in establishments. The tax is authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the "Local Hospitality Tax Act". Jasper County Council has imposed a two percent (2%) Local Hospitality Tax to provide a dedicated source of revenue and an appropriate and efficient means of funding tourist-related programs, services, facilities, infrastructure, and capital improvement projects. It is the Council's intent to enhance the County's appeal to tourists through further development of the County as a destination for tourist related activities.

2. What is considered a prepared meal?

A prepared meal is any food 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.

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

Restaurants, bar, and lounges, private clubs, hotels, and motels, caterers, grocery stores, convenience stores and other establishments serving prepared food 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.

If a municipality within Jasper County has imposed a local hospitality tax in the amount of less than 2%, Jasper County hereby imposes a local hospitality tax in an amount sufficient to bring the total of all local hospitality taxes to 2%.

4. How should the tax be remitted?

Tax depending upon The Local Hospitality Tax Act requires the taxes be remitted to Jasper County on a **Monthly** basis (on or before the twentieth (20th) day of the month following the close of the period ended) when the estimated amount of average tax is more than fifty (\$50.00) dollars a month, on a **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. The computation form must be submitted every month even if the amount of tax your business collects is zero. There is a 5% per month penalty for failure to pay on time or for failure to pay the full amount due.

5. What is the Local Accommodations Tax

The rental of transient accommodations is subject to a 2% local accommodations tax in addition to the 5% sales tax (and the percentage for local tax, if applicable). If you rent out rooms or spaces at hotels, campsites, boarding houses, etc., you are required to obtain a retail license and pay sales and accommodations tax. Room rentals to the same person for at least 90 continuous days are not subject to the tax. If you rent a room in the house in which you live and it has less than six bedrooms, you are exempt from the tax. If you rent transient accommodations for no more than one week each calendar quarter, you are not required to obtain a retail license, but you still must report and pay the tax annually by April 15 of the following year unless otherwise exempted under Code Section 12-36-920 (A).

FREQUENTLY ASKED QUESTIONS cont.

Additional guest charges such as telephone service, room service, and rental of meeting rooms are subject to the 6% sales tax. However, charges for other services such as, amenities, entertainment, special items in promotional tourist packages and other guest services are no longer listed as additional guest charges as of July 1, 2014. ST-388 is used to report your Sales, Use and Accommodations taxes and must be submitted with form ST-3T (see Guide to Accommodations Tax).

7. When is the Accommodations Tax return due?

The accommodations tax return is due on or before the twentieth (20th) day of the month following the close of the period ended. To be considered timely filed, the return must be received or postmarked by the 20th of the month. If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

The computation form must be submitted every month even if the amount of tax your business collects is zero. There is a 5% per month penalty for failure to pay on time or for failure to pay the full amount due.

If a municipality within Jasper County has imposed a local accommodations tax in the amount of less than 3%, Jasper County hereby imposes an accommodations tax in an amount sufficient to bring the total of all accommodation's taxes to 3%

JASPER COUNTY SC
Jasper County Hospitality Tax Form

Per County Ordinance, a 2% Hospitality Tax on the gross proceeds for the sale of prepared food and beverages must be remitted each month to the office of the Jasper County Finance Department at P.O. Box 1149, 358 Third Ave., Ridgeland, SC 29936.

The taxes are due by the 20th of each month and cover the preceding month. You may deduct 2% of the tax collected and paid to the County 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. Submit this form with your remittance and include only this remittance on your check.**

Bus. Lic. # _____ dba Business Name: _____

Business Address: _____

Mailing Address: _____

Return for the Period From: _____ To: _____

	<u>Hospitality Tax</u>
Gross Proceeds of Sales from prepared foods and beverages during above period:	\$ _____
TAX DUE 2% of gross proceeds	\$ _____
Discount (2% of Tax) = (If postmarked by due date)	\$ _____
Penalty (5% per month) =	\$ _____
Total Submitted =	\$ _____

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

Name: _____ Phone: _____

Date: _____ Email: _____

Signature: _____

JASPER COUNTY SC
Jasper County Accommodations Tax Form

Per County Ordinance, a 3% Accommodations Tax on the gross proceeds for the rental of transient accommodations must be remitted each month to the office of the Jasper County Finance Department at P.O. Box 1149, 358 Third Ave., Ridgeland, SC 29936.

The taxes are due by the 20th of each month and cover the preceding month. You may deduct 2% of the tax collected and paid to the County 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. Submit this form with your remittance and include only this remittance on your check.**

Bus. Lic. # _____ dba Business Name: _____

Business Address: _____

Mailing Address: _____

Return For the Period from _____ to _____

	<u>Accommodations Tax</u>
Gross Proceeds of Sales from rental of transient accommodations during above period:	\$ _____
TAX DUE 3% of gross proceeds	\$ _____
Discount (2% of Tax) = (If postmarked by due date)	\$ _____
Penalty (5% per month) =	\$ _____
Total Submitted =	\$ _____

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

Name: _____ Phone: _____

Date: _____ Email: _____

Signature: _____

Establishments Affected by the Local Hospitality Tax

Restaurants/Bars/Lounges/Private Clubs/Hotels/Motels/Caterers

All food and/or beverages sales including alcoholic beverages

Convenience Stores/Grocery Stores/Other Food Service Establishments

All food and/or beverage sales prepared or modified and ready for consumption.

What items are taxed?

All food and/or beverages sale prepared or modified for immediate consumption. The following are examples of taxable items:

- Produce (Vegetables, Fruit) cut, sliced, cored, etc., or prepared/modified on site (ex. Vegetable and Fruit trays)
- Meats and cheese cut, sliced, or prepared on site (Ex. Meat and Cheese Trays)
- Salads made on site
- Sandwiches/subs prepared on site
- Bakery items cooked/bakes on site
- Coffee brewed on site
- Oven ready pizzas (including the sale of individual slices)
- Popcorn made on site
- Food and beverages prepared for catering
- Party platters
- Ice cream prepared on site
- Seafood steamed/cooked on site
- Grilled hamburgers and hot dogs, pizza, nachos, chicken, etc.
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Fountain drinks, frozen drinks dispensed from a fountain machine, coffee, tea, hot chocolate, cappuccino
- Any food prepared, modified, or cooked on site by an employee or contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Any served beverage, inclusive of beer, wine, and liquor

***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 (Fruit baskets)
- Prepackages items (not prepared or modification on site) consolidated into a larger 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
- Items cooked or baked off site without modification on site.
- Ready-to-eat packaged food that a customer re-heats on site (Customer is making food consumable)
- Prepackaged cans, boxes, or jars of food
- Bags of chips, pretzels, nuts, candy, or other prepackaged snack food items
- Any alcoholic beverages, including beer and wine that are sold in cans or bottles and not intended for consumption on the premises.

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

BUSINESS CHANGE NOTIFICATION FORM

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

Current Business (DBA): _____

Name: _____

Business License #: _____

Business Sold: _____

New Owners: _____

BUSINESS PERMANENTLY CLOSED:

Date of Sale: _____

Date of Closure: _____

New Owners: _____

Phone Number: _____

Address: _____

CHANGE OF BUSINESS LOCATION ONLY:

Date of Change: _____

New Location Address: _____

OTHER BUSINESS CHANGES:

Date of Change: _____

New Corporation – Name: _____

Phone # or E-mail Address: _____

New Contact Person: _____

Change in Mailing Address: _____

Change in Business Name Only – New Name: _____

The information below is required. Please sign and return.

Signature: _____

Printed Name: _____ Title: _____

Date: _____ Phone #: _____

Please fax this form to: Jasper County Finance at (843)717-3626 or **Mail to:** Jasper County Finance, PO Box 1149, Ridgeland, SC 29936

LOCAL HOSPITALITY/ACCOMMODATIONS TAX EXEMPTION FORM

You are exempt if, your establishment does not sell prepared meals and/or beverages intended for immediate consumption or, provide rentals to the same person for more than 90 days at a time, please sign below.

Business Name: _____

Physical Address:

Telephone Number: _____

I certify that the above referenced establishment within Jasper County does not have for sale prepared meals and/or beverages intended for immediate consumption.

Signature: _____

Name/Title of Person Completing Form: _____

Date: _____

Telephone Number: _____

Please fax this form to: Jasper County Finance at (843)717-3626 or **Mail to:** Jasper County Finance, PO Box 1149, Ridgeland, SC 29936

JASPER COUNTY FINANCE CONTACT INFORMATION

Jasper County Government
Attn: Darlene Epperson
Accounts Payable/Receivable
358 3rd Avenue
PO Box 1149
Ridgeland, SC 29936
Telephone: (843)717-3693
Fax: (843) 717-3626
depperson@jaspercountysc.gov

Jasper County Government
Attn: Kimberly Burgess
Director of Administrative Services and Finance
358 3rd Avenue
PO Box 1149
Ridgeland, SC 29936
Telephone: (843)717-3692
Fax: (843) 717-3626
kburgess@jaspercountysc.gov

Please visit our website at: www.jaspercountysc.gov
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