



## **ORDINANCE NO. 717**

**First Reading (By Title Only): February 25, 2019**  
**Second Reading: March 11, 2019**  
**Public Hearing: March 11, 2019**  
**Third and Final Reading: March 25, 2019**

### **AN ORDINANCE OF THE COUNTY COUNCIL OF FAIRFIELD COUNTY, SOUTH CAROLINA, TO ESTABLISH A TOURISM DEVELOPMENT FEE PURSUANT TO SECTION 6-1-500 ET. SEQ. OF THE SOUTH CAROLINA CODE OF LAWS.**

**WHEREAS**, the County of Fairfield wishes to build and enhance the tourism economy of the county, and

**WHEREAS**, the County of Fairfield desires to more strongly support advertising and promotion to potential tourists and service to tourists, convention delegates and the public at large through the enhancement of meeting and public assembly facilities, and

**WHEREAS**, tourists and other non-residents account for the overwhelming majority of the use of lodging facilities in the County of Fairfield and further that tourism is a year-round industry in the County, and

**WHEREAS**, the County Council of the County of Fairfield finds and concludes that the imposition of a three percent (3%) tourism development fee upon the rental of hotels, motels, and other lodging establishments in the County that offer accommodations to tourists and travelers, to be dedicated to the purpose of increasing the attraction of and improving the services provided to tourists will provide appropriate and efficient means of funding additional meeting and public assembly facilities as well as other enhancement to services for tourists and convention delegates,

**NOW, THEREFORE**, by the power and authority granted to the Fairfield County Council by the Constitution of the State of South Carolina and the powers granted to the County by the General Assembly of the State, it is ordained and enacted that:

#### **Section 1 – Definitions**

Accommodation is defined as any room (excluding meeting and conference rooms), campground spaces, recreational vehicle 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 Fairfield 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 2 - 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 County of Fairfield.

## **Section 3 - Payment of Tourism Development Fees**

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 services.

The provider of 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 County of Fairfield Finance Office, 350 Columbia Rd, Winnsboro, SC 29180.

## **Section 4 - Tourism Development Fee Special Revenue Fund**

An interest-bearing, segregated and restricted account to be known as the "Fairfield 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.

## **Section 5 - Distribution of Funds**

All funds placed in the County of Fairfield 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 delegates within or outside the County of Fairfield. Any such expenditure shall be authorized by written Resolution of Fairfield County Council.

## **Section 6 - Inspections**

Audits and Administration - For the purpose of enforcing the provisions of this Ordinance, the Director of Finance, or other authorized agent of the County, is empowered to enter upon the premises of any person subject to this Ordinance and to make inspection, 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 will be charged to the County Finance Department and will be paid for from the earned interest paid to the County. The Finance Director 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 7- Violations and Penalties**

shall be a violation of this Ordinance 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 Fairfield 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 Fairfield, or
- d. fail to provide books and records to the County Finance Department for the purpose of an audit upon twenty-four (24) hours written notice.

The penalty for violation of this ordinance shall be five (5%) percent per month, charged on the original amount of the tourism development fee due, up to a maximum of 100%. Additionally, violators may be deemed guilty of a misdemeanor, subject to a \$500.00 fine for violation of this Ordinance.

## **Section 8 - Sunset Provision**

Unless subsequently extended by a later Council, the three percent (3%) tax imposed in Section 2 hereof shall expire on the date that is the later of (i) twenty (20) years from the effective date of this Ordinance or (ii) the date the final payment for the cost of constructing any of the facilities as described in Section 5.

## **Section 9 - Effective Date**

This Ordinance shall be effective as of third reading and the Tourism Fee shall commence being collected on July 1, 2019.

## **Section 10 - Severability**


If any part of this Ordinance is held by a court of competent jurisdiction to be unconstitutional, illegal, or invalid for any reason, it shall be construed to have been the legislative intent of the County Council of Fairfield County, South Carolina, to pass this Ordinance without such unconstitutional, illegal or invalid provision, and the remainder of this Ordinance shall be deemed and held to be constitutional, lawful and valid as if such portion had not been included. If this Ordinance or any provision thereof is held by a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

ADOPTED THIS 25<sup>th</sup> DAY OF March, 2019, BY ORDER OF THE  
AIRFIELD COUNTY COUNCIL.

  
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Cornelius Robinson, Chairman

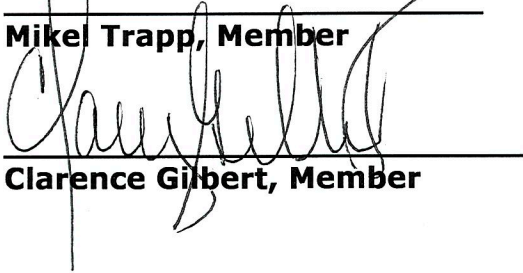
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Bertha Goins, Vice-Chair

  
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Moses Bell, Member

  
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Jimmy Ray Douglas, Member

  
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Mikel Trapp, Member

  
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Douglas Pauley, Member

  
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Clarence Gilbert, Member

ATTEST:

  
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Patti L. Davis, Clerk to Council