



ORDINANCE NO. 724

First Reading (By Title Only): **May 28, 2019**
Second Reading: **June 10, 2019**
Public Hearing: **June 10, 2019**
Third and Final Reading: **June 24, 2019**

AN ORDINANCE OF THE COUNTY COUNCIL OF FAIRFIELD COUNTY, SOUTH CAROLINA, TO AMEND AND RESTATE ORDINANCE NO. 717 ESTABLISHING A TOURISM DEVELOPMENT FEE PURSUANT TO SECTION 6-1-500 ET. SEQ. OF THE SOUTH CAROLINA CODE OF LAWS.

WHEREAS, the General Assembly of the State of South Carolina has enacted the Local Accommodations Tax Act found at Section 6-1-500, *et seq.* of the South Carolina Code of Laws, and

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 of Fairfield will use the revenue generated by the tourism development fee 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, renourishment, or other tourism-related lands and water access;
- (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, and

WHEREAS, the County of Fairfield desires to provide such facilities, amenities, benefits, and infrastructure within the County to promote tourism from within and without the County and to enhance the health, safety, welfare, and quality of life of its citizens, and

WHEREAS, the County Council of the County of Fairfield finds and concludes that new and renovated tourist-related buildings, new and renovated cultural, recreational and historic facilities, improved waterway access, highways, roads, streets, and bridges providing access to tourist destinations, advertisements and promotions related to tourism development, and water and sewer infrastructure to serve tourism-

related demand throughout all of Fairfield County will enhance and encourage tourism in all areas of the County wherein such facilities are located by the direct use of such facilities by tourists, by the use of such facilities for tourist-related activities such as festivals, sporting events, exhibitions, and active and passive recreational activities and by the attraction of tourists to areas within the County that are not now generally considered tourist destinations, 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. Such fee shall be referred to herein as the "Tourism Development Fee" and is also known as a "local accommodations tax."

The tourism development fee imposed herein shall not be in excess of one and one-half percent (1 ½%) of the gross proceeds derived from the rental of any accommodations in establishments located within the boundaries of a municipality without the consent, expressed by Resolution, of the governing body of each such municipality. The cumulative rate of the local tourism development fee imposed herein and any municipal local tourism development fee existing on the date of the passage of this Ordinance may not exceed three percent (3%).

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 purposes of investigating the feasibility of the construction of such facilities, projects, and improvements allowed by :

- (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, renourishment, or other tourism-related lands and water access;
- (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.

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 Fairfield County Administrator and/or his/her designee 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 Fairfield County Administrator and/or his/her designee 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

It 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 only up to a \$500.00 fine, but no other penalty, 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 24th DAY OF June, 2019, BY ORDER OF THE FAIRFIELD COUNTY COUNCIL.




Cornelius Robinson, Chairman



Bertha Goins, Vice-Chair




Moses Bell, Member



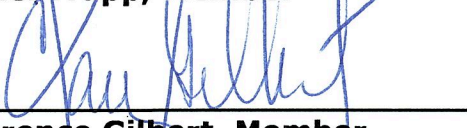
Jimmy Ray Douglas, Member



Mikel Trapp, Member



Douglas Pauley, Member



Clarence Gilbert, Member

ATTEST:



Patti L. Davis, Clerk to Council