

GENERAL QUESTIONS & INFORMATION about the HOSPITALITY FEE

- 1. What is a Hospitality Fee?**
A Hospitality Fee is a fee imposed on the purchase of prepared or modified food and/or beverages intended for immediate consumption, on the charges for accommodations furnished to transients, and/or on paid admissions to places of amusement.
- 2. Who is responsible for the collection and remittance of the Hospitality Fee?**
The food service, lodging, golf or amusement establishment is responsible for the collection of the fee from patrons and the monthly remittance of these collections to the County.
- 3. To whom and how will the fee be remitted?**
Fees must be remitted to the Horry County Treasurer Office the 20th of each month for the prior month total collections. Each remittance must include a completed Hospitality Fee Monthly Reporting Form. For zero gross sales the Hospitality Fee Reporting Form must be remitted indicating the zero gross amount. Businesses collecting the fee from multiple locations should complete a reporting form for each location. Rental property owners that have property both in and outside the city limits must file two (2) reporting forms accordingly. However, the total Hospitality Fee due may be sent on one check.
- 4. What if my fee payment is delinquent?**
Remittances are considered delinquent if postmarked by the U.S. Postal Service after the 20th of the month due. A penalty payment of 10% must accompany any payment postmarked after the 20th but before the end of the month due. An additional 10% penalty (20% total) must accompany all delinquent remittances postmarked by the U.S. Postal Service after the end of the month due. If the due date of the return falls on Saturday, Sunday or a U.S. Post Office holiday, the return is considered timely filed if it has a postmark by the U.S. Postal Service on (or before) the day immediately following that Sunday or U.S. Post Office holiday.

HOSPITALITY FEE on MODIFIED or PREPARED FOODS & BEVERAGES

- 1. Who would pay the Hospitality Fee on prepared or modified foods and beverages?**
Patrons or consumers of restaurants, bars and lounges, other food service establishments, and grocery and convenience stores (if they sell prepared or modified foods and/or beverages).
- 2. What category of sales at restaurants, bars and other food service establishments are affected by the Hospitality Fee?**
All food and beverage sales of prepared food for immediate consumption either on or off premises, all alcohol, beer or wine sales for on-premise consumption, and all mandatory gratuities.
- 3. What category of sales at convenience stores, grocery stores, and other food service facilities are affected by the Hospitality Fee?**
All food and/or beverage sales prepared or modified as a meal for immediate consumption.
EXAMPLES: Heated foods (pizza, nachos, hot dogs, sandwiches, chicken, etc.) Catering
Fountain drinks Prepared sandwiches and salads Sliced meat and vegetable trays Hand dipped ice cream/candy
- 4. What are some examples of prepared and/or modified food and beverages EXEMPT from the Hospitality Fee which are sold by convenience stores and grocery stores?**
Pre-Packaged foods Bulk or packaged cold deli products Canned & bottled drinks

HOSPITALITY FEE on ACCOMMODATIONS TO TRANSIENTS

- 1. Who would pay the Hospitality Fee on rentals or charges for accommodations?**
All patrons of establishments who currently charge State of South Carolina Accommodations tax. Some examples are hotels, motels, inns, campgrounds, tourist camps & courts, and condominiums.
Residences, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration to which the tax imposed by the South Carolina Code Section 12-36-920 applies.
- 2. Who would be EXEMPT from the Hospitality Fee on rental or charges for accommodations?**
Meeting rooms and conference rooms.
Accommodations provided to the same patron who is residing at the same physical location in excess of 90 consecutive days.

HOSPITALITY FEE on ADMISSIONS and AMUSEMENTS

- 1. Who would pay the Hospitality Fee on admissions?**
All patrons of establishments who currently charge State of South Carolina Admissions tax. Some examples are golf courses, bowling alleys, waterslides, parasailing, miniature golf courses, arcades, theaters, skating rinks, piers, nightclubs, zoos, and other entertainment or amusement centers.
- 2. Who would be EXEMPT from the Hospitality Fee on admissions?**
Admissions charged by any non-profit or eleemosynary organization exclusively for religious, charitable, scientific or educational purposes.
All other entities specifically exempted from payment of state license tax on admissions established in South Carolina Code Section 12-21-2420 shall be exempt from this hospitality fee.