



York County Hospitality Tax Program

Hospitality Tax Advisory Committee

The York County Hospitality Tax Advisory Committee was initiated through the Rock Hill/York County Convention and Visitors Bureau in April 2008. This initial Committee consists of four members of the Rock Hill/York County Convention and Visitors Bureau Board of Commissioners, including the Chair of the organization's Budget and Finance Committee.

The York County Hospitality Tax Advisory Committee shall review applications of those entities who are seeking funding from the County Promotions portion of hospitality tax funds. The Committee will then make recommendations to County Council for the allocation and distribution of such funds.

Members

Cathie Austin, Committee Chair
SC Bank & Trust of the Piedmont
York, SC 29745

Dennis Partlow
Slo' Smokin Barbecue and Catering
Rock Hill, SC 29732

Jon Percival
CVB Board Chair

Rock Hill, SC 29730

Bonnie Whisenant
Wingate Inn by Wyndam
Rock Hill, SC 29730

YORK COUNTY HOSPITALITY TAX GRANT GUIDELINES FOR DISTRIBUTION OF FUNDS

PROGRAM DESCRIPTION

In January 2007, restaurants in the unincorporated areas of York County began collecting a hospitality tax on prepared meals and beverages that was approved by York County Council ordinance in the fall of 2006. The proceeds from this tax will be used for tourism-related purposes.

Groups and organizations will be able to apply for funding to be awarded through the hospitality tax in two cycles during 2009. The two cycles are as follows:

Round One - For projects scheduled between July 1 - Dec. 30, 2009
(Deadline for applications: Feb. 28, 2009)

Round Two - For projects scheduled between Jan. 1 - June 30, 2010
(Deadline for applications: Aug. 31, 2009)

LOCAL HOSPITALITY TAX LAWS

The revenue generated by the hospitality tax must be used exclusively for the following purposes (Section 6-1-730):

- (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)(1) 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 (1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

(2) In a county in which less than nine hundred thousand dollars in accommodations taxes is collected annually pursuant to Section 12-36-920, an amount *not to exceed twenty percent of the revenue in the preceding fiscal year* of the local hospitality tax authorized pursuant to this article may be used for the additional purposes provided in item (1) of this subsection.

NOTE: A **tourist** is defined as a person traveling to a place outside their home community for any purpose, except daily commuting to and from work.

Applicants are discouraged from requesting recurring costs in their application.

ALLOCATION REQUIREMENTS

Funds will be available to approved applicant organizations that are located in York County.

All applications for funding must first be reviewed by the York County Hospitality Tax Advisory Committee. After reviewing each application, the Committee will make funding recommendations to York County Council. County Council makes the final determination as to how funds will be distributed.

ELIGIBLE APPLICANTS

- Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.
- All applicants must provide proof of their federal employer identification number as registered with the Internal Revenue Service.
- Applicants must fall into one of the following categories (and provide proof):
 - Designation as a non profit organization involved in visitor services and tourism promotion, or any organization whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service or other documents demonstrating the organization's non profit status must accompany your proposal.

- Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions.
- York County will not award Hospitality Tax funds to individuals, fraternity organizations, religious organizations, or organizations that support and/or endorse political campaigns.
- Applications that are submitted directly to York County government offices will be forwarded to the Hospitality Tax Advisory Committee as part of the approved review process.

CRITERIA FOR PROJECT ELIGIBILITY

As required by the Hospitality Tax Ordinance, projects to be funded by Hospitality Tax funds must result in the attraction of tourists to York County. Projects must benefit tourism in York County. Each application/proposed project will be reviewed individually to determine the potential impact it will have for tourism in York County.

FUNDING PRIORITIES

Priority will be given to projects that:

- promote dining at restaurants, cafeterias, and other eating and drinking establishments in unincorporated York County;
- generate overnight stay in York County's lodging facilities;
- promote and highlight York County's historic and cultural venues, recreational facilities and events, and the uniqueness and flavor of the local community.

PROJECT EVALUATION

Once all applications for Hospitality Tax Grant funds are received by York County, they will be individually inspected by staff to ensure that they are eligible for review by the Hospitality Tax Advisory Committee. To be eligible for review, the application must:

- be received before the published deadline;
- include proof that the applying organization has status as a non-profit organization;
- include all other required appendices.

Staff will indicate the eligibility of the individual application for review and include comments on any deemed ineligible. All applications will then be forwarded to the Hospitality Tax Advisory Committee for review.

The Hospitality Tax Advisory Committee will use the following type of evaluation instrument to evaluate applications and proposed projects. The individual factors are important in project evaluation, as they are an indication of the degree to which the proposed project will contribute to the tourism in York County. These factors, with their corresponding point values, are:

- Thoroughness of Proposal 5 points maximum
- Project Design 65 points maximum
- Economic Impact & Accountability 30 points maximum

DESCRIPTION OF EVALUATION FACTORS

Thoroughness of proposal: All required forms and application are complete and submitted on time. Responses are clear and complete. Budget is complete. Support Documents are provided.

Benefit to Tourism: Does the project promote tourism? Will it promote a positive image for the County? Will it attract visitors, build new audiences and encourage tourism expansion? Will it increase awareness of the County's amenities, history, facilities, and natural environment?

Benefit to the Community: How will this project benefit the people of York County? Will the project benefit unincorporated York County? Who will attend the event? How many visitors will the event serve?

Innovation: Is this project unusual or unique? Does it move an existing program in a new direction?

Community Support: Does the project have broad-based community appeal or support? What is the evidence of need for this project in the County?

Evidence of Partnerships: What kind and degree of partnership does the project exhibit? Does it exhibit volunteer involvement or inter-jurisdictional, corporate, business, and/or civic support?

Management Capability: Does the applicant organization demonstrate an ability to successfully complete the project through effective business practices in the areas of finance, administration, marketing, and production? If this organization has received Hospitality Tax funding previously, was the project successful?

Reliable Tracking Mechanism: Surveys, License Plates, etc.

Expected Revenue Generated: What are the projected direct and indirect dollar expenditures by visitors/tourists? What is the estimated number of meals consumed? Are any overnight stays anticipated?

Reasonable Cost / Benefit Ratio: Does the benefit of the project exceed that of the cost of the project? Is this project “worth” its cost?

PROCESS FOR FUNDING APPROVAL

To be considered for funding, an application must be received by the published funding round deadline. Once all applications for Hospitality Tax Grant funds are received by York County and eligibility is verified, they will be forwarded to the Hospitality Tax Advisory Committee for review. The Committee will review and score each application based on the instrument included above.

The Committee will then rank the proposals based on the scores and determine funding recommendations. The Committee will submit its funding recommendations to the county for review by York County Council. County Council makes all funding decisions; however, the Council relies heavily on the recommendations of the Advisory Committee.

FUNDING AVAILABILITY

Funding of all projects is entirely dependent upon Hospitality Tax funds being received by York County.

RULES FOR DISBURSMENT OF FUNDS

- A. Reimbursement for project expenses requires the submission of invoices verifying expenditures. Expenditures must be consistent with the application budget. Only goods and services that comply with the Hospitality Tax Guidelines and State Law are reimbursable. Project or event vendors will not be paid directly by York County. Reimbursement checks will be written only to the applicant. Invoices for reimbursements should be submitted to York County government with written request for funding.
- B. Checks will not be released without an IRS Form W-9 and a full budget for the project on file. Please note:

Other sources of funding must be included in each project budget.

Note: Funding in advance of reimbursements may be considered on a case-by-case basis.

Questions or inquiries on reimbursements should be made to the York County Treasurer & Finance Office:

Beth Latham
Treasurer & Finance Director
Post Office Box 116
York, South Carolina 29745
803-684-8528

The York County Hospitality Tax was created by ordinance of York County Council to provide a dedicated source of revenue and an appropriate and efficient means of funding tourism-related products and services, with the ongoing purpose of increasing tourism in York County.

If you have any questions or concerns about Hospitality Tax funding or the allocation process, please contact (803) 329-5200.

FREEDOM OF INFORMATION ACT NOTICE

Please be advised that all materials submitted for Hospitality Tax Grant funding are subject to disclosure based on the Freedom of Information Act (FOIA).

FY 2008-2009 Hospitality Tax Grant Proposal – EVALUATION MATRIX

Round One Round Two

PROJECT:
CONTACT:

ORGANIZATION:
TYPE OF PROJECT/EVENT:

Is application eligible for review? <ul style="list-style-type: none"> • Was it received before the deadline? • Is proof of organization’s non-profit status included? • Are appendices complete? 	<input type="checkbox"/> Yes Proceed to Committee for Review	<input type="checkbox"/> No Provide Comments and Inform Committee	Comment on ineligibility for review (if applicable)
EVALUATION FACTORS	MAXIMUM POINTS PER ITEM	TOTAL POINTS AWARDED	COMMENTS
Thoroughness of Proposal <ul style="list-style-type: none"> • Proposal Specifications Followed • Responses clear & complete • Support documents provided 	5		
Category Subtotal	5		
Project Design			
Benefit to Tourism	15		
Benefit to the Community	10		
Innovation	10		
Community Support	10		
Evidence of Partnerships	10		
Management Capability	10		
Category Subtotal	65		
Economic Impact & Accountability			
Reliable Tracking Mechanism			
Expected Revenue Generated			
Reasonable Cost/Benefit Ratio			
Category Subtotal	30		
POINTS GRAND TOTAL	100		

Hospitality Tax
2008-2009