GEORGETOWN COUNTY ACCOMMODATIONS TAX

GRANT PROGRAM GUIDELINES

Grants from Georgetown County Accommodations Tax ("ATAX") Funds are available for award twice each year. Grant requests should reflect a genuine need for ATAX funding and must show how these funds are expected to generate or provide for tourism in our area. The ATAX Advisory Committee strongly encourages applicants to also seek other funding sources and to develop diversified financial support.

Due to time restrictions placed on use of ATAX funds, proposed events or projects must be "ready-to-go" if funding is awarded. Speculative events or projects, where other funding sources have not been identified, are not looked upon favorably.

Policies and Procedures:

1. Accommodations tax application processing procedures are as follows:

    a. Public notice of the availability of ATAX application forms and the deadline for submission of ATAX applications for a forthcoming awards cycle is advertised twice in the local newspapers (one month in advance of the applications deadline and again at one week in advance of the application deadline).

    b. Copies of application submittals are distributed to the ATAX Advisory Committee members.

    c. ATAX Advisory Committee meets publicly to hear presentations from applicants.

    d. ATAX Advisory Committee meets publicly a second time to formulate award recommendations.

    e. ATAX Advisory Committee Chairperson presents award recommendations to County Council.

    f. County Council makes its award determinations.

    g. County Finance provides notice of award to the applicant along with a grant agreement to be signed by the appropriate applicant representative(s) and returned to the County. The grant agreement will document the applicant's acceptance of the ATAX funding award and agreement with the terms and conditions of the award.

2. ATAX applications will be reviewed and judged based on the merits of the application and the proposed event or project. Numerous factors will be considered when making award decisions; however, the most significant factor will be the projected impact on County tourism from the event or project.

3. Funding generally is provided to award recipients, upon request, in advance of their event or project; however, funds should not be requested more than thirty (30) days prior to when they are actually needed for expenditure. In some cases, funds may be awarded only on a reimbursement basis. Such a stipulation will be at the discretion of the ATAX Advisory Committee and County Council based on the facts and circumstances of the particular applicant and event or project proposed.

   Whether funds are advanced or reimbursed, all recipients must complete their event or project within twelve (12) months of the award date and shall provide complete supporting documentation for all expenditures paid with ATAX funds. This would generally include copies of contracts, paid invoices, and cancelled checks. Invoices should clearly detail the nature of all goods and services purchased. The recipient must also document their procurement process as necessary to show that County procurement procedures were followed.

4. Accommodations tax funds may only be used to attract and/or provide for tourists as specified in Title 6, Chapter 4, of the South Carolina Code of Laws. Eligible tourism-related expenditures include:

   a. Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity.

   b. Promotion of the arts and cultural events.

   c. Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.

   d. The criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists.

   e. Public facilities such as rest-rooms, dressing rooms, parks, and parking lots.

   f. Tourist shuttle transportation.

   g. Control and repair of waterfront erosion.

   h. Operating visitor information centers.

   Additional guidance and resources designed to help define "tourism-related expenditures" may be found at www.atax.sc.gov.

5. Accommodations tax funds are public funds; accordingly, recipients of such funds must follow all applicable procurement policies and procedures of Georgetown County in the expenditure of these public funds. The County's procurement policies and procedures can be accessed on the County's website at www.georgetowncountysc.org (follow links to the "Purchasing" page), or by contacting the County's procurement officer. While Georgetown County personnel will assist recipients with implementation questions, it is the responsibility of the recipient to ensure compliance with the County's established procurement policies and procedures. Upon completion of the event or project, award recipients will be required to certify that correct procedures have been followed.

6. Changes in use of funds from those specified in the original application and award agreement will NOT be allowed without prior approval of the Accommodations Tax Advisory Committee and Georgetown County Council. Failure to use funds in the manner authorized may result in a demand by the County for a return of all or part of the funds awarded.

7. Award recipients must provide a final accounting or summary financial report for the event or project within sixty (60) days of completion. Copies of all invoices and canceled checks for costs paid with ATAX funding should accompany the final accounting or summary report, along with a completed final evaluation report that includes:

    a. Total attendance for the event (this may require sampling or other methods to facilitate a valid estimate).

    b. The number of tourists attending the event (this may require sampling or other methods to facilitate a valid estimate).

    c. Description of how successful the event or project was at attracting tourists to the area and how the event or project's success may be improved if the event or project is repeated in future years.

8. Any ATAX funds remaining unused at the conclusion of the event or project shall be returned to the County and used for future applicant awards. Excess funds may not be retained as a reserve or otherwise held by the recipient with the intent to fund future events or projects.

9. Upon request and reasonable notice, organizations receiving accommodations tax funding shall allow County representatives access to review financial records as necessary to verify that the receipt and disbursement of ATAX funds provided by the County has been proper.

10. Funding of events or projects in one year does not ensure funding of the event or project in subsequent years. Organizations wishing to apply in subsequent years for accommodations tax funding may file an application for each request, each year. However, it is the intent that organizations will work to develop additional or alternative funding sources for future events and projects and not rely on ATAX as an ongoing funding source.

11. All ATAX funds not awarded for any reason will be carried forward and included in the funds that are available for award in the next application period.

12. In the event of a catastrophic event in Georgetown County, a special meeting of the Accommodations Tax Advisory Committee may be called in order to consider using some or all available funds for "recovery" marketing purposes.

13. If the County shall determine at any time that the funds disbursed hereunder were not spent for valid tourism related public purposes and according to the terms of these guidelines and the Grant Agreement, then the Grantee shall, upon the County's demand, repay all or such portion of the funds disbursed hereunder as the County may determine have not been spent in such a manner.