A-Tax Funds Guide

State Law

By law of the State of South Carolina, the City of Simpsonville collects an Accommodations Tax (A-Tax) from hotels, bed & breakfasts, and other lodging facilities. Under state law, the revenue from the A-Tax may be used only for tourism-related expenditures. If the expenditure cannot be directly related to tourism, then the A-Tax may not be used to fund the expenditure. A-Tax funds may not be spent on purely local functions.

Tourism-Related Expenditures

Section 6-4-10 of the State Code of Laws states that "tourism-related expenditures" include:

(1) Advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

Note: This entails expenditures for advertising to increase attendance by tourists at individual events. Applicants are encouraged to distinguish their event as being primarily attended by non-residents who come from outside the local community rather than an event attended primarily by those in the local community.

(2) Promotion of the arts and cultural events;

Note: This entails expenditures for advertising to increase attendance at individual cultural events or cultural facilities (e.g., museums, arts centers, etc.). Expenditures for cultural events should be proportional to the number of out-of-market tourists that attend the event.

(3) 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;

(4) 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;

(5) Public facilities such as restrooms, dressing rooms, parks, and parking lots;

(6) Tourist shuttle transportation;

(7) Control and repair of waterfront erosion, including beach renourishment;

(8) Operating visitor information centers.

City Procedures

The City of Simpsonville accepts applications from groups and businesses whose program fits into one or more of the above categories. All requests for funds should be submitted in writing accompanied by the official application by the deadline stated in the application. The application will be reviewed by the Simpsonville Accommodations Tax Advisory Committee at the earliest possible regularly scheduled meeting. The applicant may be asked to be present at the meeting to answer any questions regarding the application. Applicants will be notified one week prior to the meeting of the time and place for the review.

Based on the application, the Simpsonville Accommodations Tax Advisory Committee will make a recommendation to the City Council. The City Council will make the final decision on your request.

SIMPSONVILLE A-TAX FUNDS APPLICATION

**Note: This application is for events or projects scheduled between July 1, 2027, and June 30, 2028*

Applications are due no later than ***October 31, 2026***

Application Date: _____

ORGANIZATION INFORMATION:

Name of Organization: _____

Address: _____ City, State, Zip: _____

Contact Name: _____ Phone Number: _____

E-mail Address: _____

Non-Profit or For-Profit Status: _____ Federal ID # _____

Brief Description of Your Organization: _____

_____

_____

_____

PROJECT/EVENT INORMATION:

Name of Event or Project: _____

Primary Location of Event or Project: _____

Date(s) and Time(s) of Event or Project: _____

Website Address for Event, Project or Sponsoring Entity: _____

Amount of Funds Requested: $_____ Total Budget: $_____

Date When Funds Will Be Needed: _____

A-Tax Funds Requested Prior Year: $_____ A-Tax Funds Received Prior Year: $_____

Describe the Event/Project: _____

_____

_____

_____

Expected Attendance: _____ Attendance from Outside Simpsonville: _____

Cost of Admission: _____ Projected Net Profit/Net Loss: _____

Number of Years Event Has Been Held: ____ Attendance at Last Event: _____

HOW WILL THE REQUESTED FUNDS BE USED—check each that apply:

Amount

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

Explain How: _____

_____

☐ Promotion of the arts and cultural events. $_____

Explain How: _____

_____

☐ 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. $_____

Explain How: _____

_____

☐ The criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. $_____

Explain How: _____

_____

☐ Public facilities such as restrooms, dressing rooms, parks, and parking lots. $_____

Explain How: _____

_____

☐ Tourist shuttle transportation. $_____

Explain How: _____

_____

☐ Control and repair of waterfront erosion, including beach renourishment. $_____

☐ Operating visitor information centers. $_____

MARKETING AND PROMOTIONS EFFORTS

Please mark each marketing effort that your organization is coordinating and provide the corresponding information:

TYPE	BUDGETED FUNDS	No. of People That Will Be Reached Outside Simpsonville	Geographic Areas That Will Be Reached
☐ Newspaper Ads	$_____	_____	_____
☐ Radio Ads	$_____	_____	_____
☐ TV Ads	$_____	_____	_____
☐ Web	$_____	_____	_____
☐ Press Releases	$_____	_____	_____

☐ Direct Mailings	$_____	_____	_____
☐ Other: _____	$_____	_____	_____

GENERAL QUESTIONS—please answer all questions

1. How many people attending the event or project will use hotels in Simpsonville: _____

   What do you expect will be the average length of stay: _____

2. Will you reserve a room block for this event at an area hotel: ☐ Yes ☐ No

   If so, for how many rooms and at which hotels: _____

   _____

3. How will you measure the impact of your event on area hotel activity (e.g., room block usage information, survey of hoteliers, etc.): _____

   _____

4. Will you negotiate a special rate or hotel/event package to attract overnight stays: ☐ Yes ☐ No

   If yes, please describe: _____

   _____

5. What marketing initiatives will you utilize to promote hotel activity for this event: _____

   _____

NOTE: Priority may be given to those events and entities based on their ability to generate overnight visitors to the City of Simpsonville. Events can prove this potential to generate overnight visitors by providing:

a) **Historic information on the number of room nights used during previous years of the same events**;

b) **Current information on the size of a room block that has been reserved at area hotels** to accommodate anticipated overnight guests attending the funded event;

c) **Historical information on the number of guests at hotel or other lodging facilities that attended the funded event (through surveys, guest directories, or other sources)**; and/or

d) **Examples of the planned marketing of the programs and activities that will likely generate overnight visitors** to local lodging properties from this event.

SUBMITTAL CHECKLIST

- **Please submit the following along with your completed and signed application:**
  - ☐ Proposed marketing plan for the project/event
  - ☐ Copy of the organization's latest audited financial statements
  - ☐ 7 copies of application and supporting documents
- **Submit application no later than <u>October 31, 2026</u> to:** City of Simpsonville Attn: Ms. Maria Tooley 425 E. Curtis St. Simpsonville, SC 29681

I do hereby certify that the information shown on this application and any attached document(s) is correct.

_____	_____	_____
Signature	**Printed Name**	**Date**