

Town of McBee

Hospitality Tax Booklet

2% Local Hospitality Tax

**Town of McBee
PO Box 248
McBee, SC 29101**

Phone: (843) 335-8474

Fax: (843) 335-5163

Dear Business Owner:

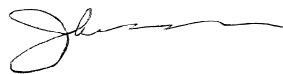
The Town of McBee is pleased to provide you with a Hospitality Tax Guide. This guide provides helpful information about the local hospitality tax and includes forms that you will need to submit your taxes. The following forms are included for your convenience:

- ✓ Local Hospitality Tax Registration Form
- ✓ Local Hospitality Tax Exemption Form
- ✓ Frequently Asked Questions
- ✓ Local Hospitality Tax Reporting and Computation Form
- ✓ Items subject to or excluded from the Local Hospitality Tax
- ✓ Business Change Notification Form
- ✓ Adopted Local Hospitality Tax Ordinance
- ✓ Contact Information

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please complete and sign the Local Hospitality Exemption Form. You may mail or fax the form to the Town Hall.

Should you have any questions regarding the Local Hospitality Tax or require further information, please call 843-335-8474, we will be glad to assist you.

Sincerely



John B. Campolong
Mayor

TOWN OF MCBEE



HOSPITALITY TAX REGISTRATION FORM

New Business Existing Business

Is food your primary business? Yes No

Business Information

- Business Name: _____
- Federal Tax ID #: _____ SC Sales Tax #: _____
- Physical Address: _____
- Mailing Address: _____
- Date Business Opened: _____
- Business Phone: _____
- DHEC Permit #: _____

Owner Information

- Owner: _____
- Partnership or Corporate Name (if different) _____
- Mailing Address: _____
- Contact Number: _____
- Fax Number: _____
- E-mail Address: _____

Hospitality Tax Responsibility

- Name of Person Responsible for Hospitality Tax Payments: _____
- Mailing Address: _____
- Contact Number: _____
- E-mail Address: _____

Applicant Information

I certify that all information on this registration form, including any attachments, is true and accurate.

Signature of Applicant: _____

Printed Name of Applicant: _____

Title of Applicant: _____ Date: _____



LOCAL HOSPITALITY TAX EXEMPTION FORM

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please complete this "Exemption Form" and return by mail to the Town of McBee Town Hall.

Business Name: _____

Physical Address: _____

Telephone Number: _____

I certify that the above referenced establishment within the Town of McBee does not have for sale prepared meals and/or beverages intended for immediate consumption.

Signature: _____

Name/Title of Individual Completing Exemption Form:

Telephone Number: _____

FREQUENTLY ASKED QUESTIONS

1. What is the Local Hospitality Tax?

A Local Hospitality Tax is a tax, not to exceed two percent, on the sale of prepared meals and beverages sold in establishments. The tax is authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the “Local Hospitality Tax Act”. Town of McBee Council has imposed a two percent (2%) Local Hospitality Tax to provide a dedicated source of revenue and an appropriate and efficient means of funding tourist-related infrastructure and capital improvement projects. It is the Council’s intent to enhance the Town’s appeal to tourists through further development of the Town as a destination for tourist related activities.

2. What is considered a prepared meal?

A prepared meal is any food and /or beverage, inclusive of alcoholic beverages, beer and wine, prepared or modified by an establishment, which at the time of sale is ready for consumption.

3. Who is responsible for collecting and remitting the Local Hospitality Tax?

Restaurants, bars and lounges, private clubs, hotels and motels, caterers, grocery stores, convenience stores and other food establishments are responsible for collecting this tax from patrons and are required to remit such collections to the local government. Failure to collect taxes does not relieve any business from making the required remittances to the local government.

4. How should the tax be remitted?

The Local Hospitality Tax Act requires that taxes be remitted to the Town of McBee on the 20th of each month. When the 20th falls on the weekend or an observed holiday, the tax is due the next business day.

5. What happens if my hospitality tax form is postmarked after the 20th day following my closing period?

Returns with a U.S. mail postmark date (not metered date) on or before the date due are considered as timely filed. A 5% late fee is imposed on the unpaid tax for each month, or portion thereof, after the due date until paid.

6. What happens if I fail to make the required hospitality tax payments?

Businesses with local hospitality taxes remaining unpaid after the due date will be sent a “Notification of Hospitality Tax Violation”. The Town may proceed with all available procedures under the law including, but not limited to, a Municipal Summons to appear in Municipal Court, and/or revocation of an establishment’s business license.



Town of McBee

Month Ending _____

Local Hospitality Tax Monthly Reporting Form

Mail To: Town of McBee, PO Box 248, McBee, SC 29101

Name and Address of Business: _____

Filing Period: Month _____ Year: _____

SC Sales Tax License No. _____

Contact Name: _____

Contact Phone: _____

HOSPITALITY TAX COMPUTATION

1. Gross proceeds of Sales, Rentals and Withdrawals for Own Use,
(include Food Sales) (From **ATTACHED** SC Department of Revenue State Sales
and Use Tax Return Form ST-3 – Line 1) 1. _____

2. Hospitality Tax Allowable Exclusions (Itemized by Type of Exclusion and
amount of Exclusion)

Column A Type of Exclusion	Column B Amount of Exclusion
_____	_____
_____	_____
_____	_____

Total Amount of Exclusions (Total Column B) 2. _____

3. Adjusted Net Taxable Sales (Line 1 minus line 2) 3. _____

4. Tax (Line 3 x 2% (.02) **2%** 4. _____

5. Taxpayer's Discount (For timely filed returns only) (2% (.02) of line 4) 5. _____

6. Hospitality Tax Net Amount Payable (Line 4 minus line 5) 6. _____

7. Penalty – 5% (.05) of line 4 for **each** month or portion after due date 7. _____

8. Total Hospitality Tax Due (Add lines 6 and 7) 8. _____

IMPORTANT: This return becomes **DELINQUENT** if it is postmarked after the 20th day following the close of the period.

REMINDER: Sign and date the return below. **ATTACH** copy, both front and back, of SC Department of Revenue State Sales and Use Tax Return, Form ST-3.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

I understand that the Town of McBee assesses penalties for making false or fraudulent statements on this reporting form.

Signature: _____ Date: _____

Owner, Partner or Title _____

ITEMS SUBJECT TO or EXCLUDED FROM TAX

What items are taxed?

All food and/or beverage sales prepared or modified for immediate consumption.

The following are examples of taxable items:

- Produce (Vegetables, Fruit) cut, sliced, cored, etc., or prepared/modified on site (Ex: Vegetable and Fruit Trays)
- Meats and cheeses cut, sliced, or prepared on site (Ex: Meat and Cheese Trays)
- Salads made on site
- Sandwiches/subs prepared on site
- Bakery items cooked/baked on site
- Coffee brewed on site
- Popcorn made on site
- Ice cream prepared on site
- Seafood steamed/cooked on site
- Grilled hamburgers and hot dogs, pizza, nachos, chicken, etc.
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Fountain drinks
- Any food prepared, modified, or cooked on site by an employee or contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Any served beverage, inclusive of beer, wine, and liquor

*This list serves as an example only and is not an all-inclusive list of taxable items.

What items are exempt from the tax?

- Cold, canned or bottled drinks in a vending machine on site
- Consolidating fruit into a basket (Fruit baskets)
- Prepackaged items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Repackaged, ready-to-consume meats, cheeses, and deli salads
- Packaged dinners that are not cooked or modified on site
- Items cooked or baked off site without modifications on site
- Ready-to-eat prepackaged food that a customer re-heats on site (Customer is making the food consumable)
- Prepackaged cans, boxes, or jars of food
- Bags of chips, pretzels, nuts, candy or other prepackaged food items (not sold for on-site consumption)

*This list serves as an example only and is not an all-inclusive list of exempt taxable items.

BUSINESS CHANGE NOTIFICATION FORM

Please complete the applicable information in PRINT and sign below.

Mail Completed Form To: Town Clerk, Town of McBee, PO Box 248, McBee, SC 29101

Current Business (DBA): _____

Name: _____

Hospitality Tax Registration #: _____

Business Sold: _____

New Owners: _____

BUSINESS PERMANENTLY CLOSED

• Date of Sale: _____

• Date of Closure: _____

• New Owners: _____

• Phone Number: _____

• Address: _____

CHANGE OF BUSINESS LOCATION ONLY

• Date of Change: _____

• New Location Address: _____

OTHER BUSINESS CHANGES

• Date of Change: _____

• New Corporation - Name: _____

• Phone # or E-mail Address: _____

• New Contact Person: _____

• Change in Mailing Address: _____

• Change in Business Name Only - New Name: _____

The information below is required. Please sign and return.

Signature: _____

Printed Name: _____ Title: _____

Date: _____ Phone No.: _____

ORDINANCE NO. 2012-2

**PROVIDING FOR LOCAL HOSPITALITY TAX ON THE SALES OF PREPARED MEALS AND BEVERAGES IN
ESTABLISHMENTS**

TOWN OF MCBEE
CONTACT INFORMATION

Town of McBee
Town Clerk
PO Box 248
McBee, SC 29101
Phone: 843-335-8474
Fax: 843-335-5163

