

ACCOMMODATIONS TAX FUNDS—APPLICATION INSTRUCTIONS

1. **Please fill in all blanks and enclose 10 copies. Incomplete applications will be deemed unresponsive, and will not be considered for funding.**
2. According to Chapter 4, Title 6, of the *SC Code of Laws*, Accommodations Tax Funds are to be used only for projects that promote tourism.
 - a. Criteria for defining “Tourists” as defined by the *SC Tourism Expenditure Review Committee Guidelines*, October, 1998:

“Travel” and “Tourism” mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work. According to the SC Parks, Recreation & Tourism, the Travel Institute of America and other agencies, travel distance is generally defined as 50 miles. However, the SC Tourism Expenditure Review Committee considers any event that brings in tourists to a region and boosts the local economy.”
 - b. In addition to considering the above mentioned 50-mile radius, the Committee takes into consideration the following additional guiding principles:
 - (1) That the expenditure must be used to attract or provide for tourists; or,
 - (2) The expenditure cannot be used for an item that would normally be provided by the county or municipality.
3. Organizations applying for funding must list any other Accommodations Tax Funding they have requested or received from other municipalities or counties for the same funding year.
4. Accommodations Tax Funds may not be spent on purely local functions. Qualifying events or projects must be able to demonstrate compliance with the criteria named in Section 2. For greater detail on funding eligibility or questions, contact the Accommodations Tax Liaison.
5. Organizations must submit a final report and accompanying documentation at the end of the funding year. A form for this purpose will be provided at the time of the award. The final report at the end of the grant year will be considered part of the criteria for future funding eligibility.
6. Organizations must report any change such as contact person, mailing address, telephone, etc., immediately to the Accommodations Tax Liaison.

Contact Person:

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