

## County of Greenville General Questions for Hospitality Tax

### What is a Local Hospitality Tax?

The Local Hospitality Tax is a 2% (*two percent*) fee imposed by the County of Greenville on sales of all prepared meals and beverages sold in establishments located in the unincorporated areas of Greenville County.

### Why was it necessary to implement a Local Hospitality Tax?

The hospitality tax will result in revenues which will be used for the dedicated purpose of improving services and facilities for tourists which constitutes a public purpose of the County.

### Who is responsible for paying, collecting and remitting the Local Hospitality Tax?

Payment of the local hospitality tax shall be the liability of the consumer of the services. The tax shall be paid at the time of delivery of the services to which the tax applies, and shall be collected by the provider of the services. The provider of the services shall remit the Local Hospitality Tax collected to the County of Greenville when due.

### When is the Local Hospitality Tax due and how will the fee be remitted?

Remittance forms and payments must be paid in the Treasurer's Office or postmarked by the US Postal Service by the 20th day of the month following the closing of the reporting period. Example – taxes collected for January must be paid or postmarked by February 20th. If the 20th of the month falls on a Sunday or postal service holiday, then remittance paid or postmarked on the next business day will be accepted as timely.

Taxes are remitted to the County of Greenville based on the estimated average tax:

- **Monthly** - when the estimated average tax is more than fifty (\$50) dollars per month. The closing date for monthly payments is the last day of the month
- **Quarterly** - when the estimated average tax is twenty-five (\$25) dollars to fifty (\$50) dollars per month. The closing date for quarterly payments are the last days of the months of March, June, September and December
- **Annually** - when the estimated average tax is less than twenty-five (\$25) dollars per month. The closing date for annual payments is the last day of December.

Payments may be made by cash or check and must be included with a completed reporting form. Checks returned due to insufficient funds or closed account will be assessed a \$30.00 fee.

### When are taxes considered late and what are the penalties?

Remittances are considered late if they are paid or postmarked AFTER the due date for the period reporting.

A 5% penalty per month or portion thereof, based on the original amount of Hospitality Tax due, in addition to the Hospitality Tax due must accompany all returns filed after the due date.

### What is considered a prepared meal or beverage?

A prepared meal would be 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 by members of the public, regardless of the actual quantity, presentation or packaging, and without regard to the time of day of the sale.

### What sales are affected by the local hospitality tax?

#### **Restaurants/Bars/Lounges/Private Clubs/Hotels/Motels/Caterers:**

All food and/or beverage sales including alcoholic beverages.

#### **Convenience Stores, Grocery Stores, and Other Food Service Establishments:**

All food and/or beverage sales prepared or modified and ready for consumption, examples (not all inclusive):

Heated foods (muffins, bagels, etc.)

Oven ready pizzas (including the sale of individual slices)

Nachos, hot dogs, sandwiches made to order or made in advance

Oven fried or rotisserie chicken

Hot and cold side items (e.g. vegetables, macaroni and cheese, mashed potatoes, potato salad, cole slaw, etc)

Fountain drinks, frozen drinks dispensed from a fountain machine (e.g. smoothies), coffee, tea, hot chocolate, cappuccino, etc

Ice cream dipped or prepared in parlors, including frozen yogurt

Doughnuts, pastries, and other bakery items which are prepared or modified

Prepared sandwiches and salads

Foods and beverages prepared for catering

Bulk or cold deli products "repackaged" for household consumption

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**The following items are EXEMPT from the Local Hospitality Tax:**

Canned or bottled drinks

Pre-packaged foods – non prepared or modified

Bags of chips, pretzels, nuts, candy or other pre-packaged snack food item

Any alcohol, including beer and wine, that is sold in cans or bottles and is not intended for consumption on the premise

Whole fruit consolidated into a basket

**INSPECTIONS AND AUDITS**

The County or other authorized agent may make systematic inspections of all service providers that are governed by this Ordinance within the County to ensure compliance with this Ordinance. Records of inspections shall not be deemed public records. It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours written notice of such inspection. The County or its authorized agent is empowered to enter the premises of any person subject to this Ordinance to make inspections and to examine and audit books and records.

**VIOLATIONS AND PENALTIES**

It shall be a violation of this Ordinance to fail to collect the Local Hospitality Tax as provided for in this Ordinance; to fail to remit to the County the Local Hospitality Tax collected; to knowingly provide false information on the form of return submitted to the County, or to fail to provide books and records to the County or its authorized representative for the purpose of an audit upon twenty-four (24) hours written notice. The penalty for violation of this Ordinance shall be five percent (5%) per month, charged on the original amount of the Local Hospitality Tax due.

**EFFECTIVE DATE**

The tax referenced herein shall commence being collected by the providers of the services on which the tax applies, on April 1, 2007, and remittance of amounts due to the County of the tax collected pursuant to this Ordinance shall commence in the manner referenced above.

**Who do I contact if I have additional questions?**

Please call the County of Greenville, Financial Operations, at (864) 467-7567

Email [hospitalitytax@greenvillecounty.org](mailto:hospitalitytax@greenvillecounty.org)

Write: County of Greenville, Financial Operations

301 University Ridge, Suite 200

Greenville, SC 29601

Also on web at [www.greenvillecounty.org](http://www.greenvillecounty.org)

**Where should I send my Local Hospitality Tax Payments?**

Payments are to be made payable and mailed to:

County of Greenville, Treasurer

301 University Ridge, Suite 600

Greenville, SC 29601