

MAYOR:
Bradley D. Belt

TOWN ADMINISTRATOR:
Stephanie Tillerson

TOWN ATTORNEY:
Stafford J. McQuillin III



MAYOR PRO TEMPORE:
Russell A. Berner

COUNCIL MEMBERS:
E. Luke Farrell
Madeleine Kaye
Lance Spencer

**TOWN OF KIAWAH ISLAND
State Accommodation Tax Committee
Organizational Meeting
Municipal Center Council Chambers Meeting Room
March 10, 2025; 11:00 am**

AGENDA

- I. Call to Order:**
- II. Roll Call:**
- III. Approval of Minutes:**
 - A. SATAX Meeting Minutes of November 16, 2024** [Tab 1]
- IV. Old Business:**

None
- V. New Business:**
 - A. Review Town of Kiawah SATAX Charter** [Tab 2]
 - B. Review State ATAX Rules** [Tab 3]
 - C. Review Similar Local Applicant Guidelines**
 - a. Isle of Palms [Tab 4-a]
 - b. Myrtle Beach [Tab 4-b]
 - c. Folly Beach [Tab 4-c]
 - d. Edisto Beach [Tab 4-d]
 - e. Hilton Head [Tab 4-e]
 - f. City of Charleston [Tab 4-f]
 - D. Review Town of Kiawah Applicant Guidelines** [Tab 5]
 - Recommendations for Additional Applicant guidelines or Philosophical approach.
 - E. Determine Meeting Schedule for 2025 Calendar Year**
- VI. Citizens' Comments:**
- VII. Adjournment:**



Tab 1

**State Accommodations Tax
Committee**

Agenda Item

TOWN OF KIAWAH ISLAND
State Accommodation Tax Committee Meeting
Council Chambers Meeting Room
November 14, 2024, 1:00 pm

Minutes

I. Call to Order: *Mr. Farrell called the meeting to order at 1:00 pm.*

II. Roll Call:

Present at Meeting: Luke Farrell, *Chairman*
Amy Anderson
David Wohl
Don Semmler
Jodi Rush
Kelly Sach
Roger Warren
Steven Ellis

Also Present: Stephanie Tillerson, *Town Administrator*
Dorota Szubert, *Finance Director*
Tripp Hays, *Charleston Area Visitors' Bureau*

III. Approval of Minutes:

A. SATAX Meeting Minutes of June 17, 2024

Mr. Wohl made a motion to approve the minutes of the June 17, 2024, SATAX Committee meeting. Mr. Ellis seconded the motion, and it was unanimously approved.

IV. Old Business:

None

V. New Business:

A. Charleston Area Visitors Bureau (CVB) Presentation

Chairman Farrell introduced the presentation from the Charleston Visitors Bureau, noting the spectacular slide presentation he had seen.

Mr. Hays discussed the progress of the new Kiawah-specific program called Adara. The completed video project was initiated by a conversation with the Mayor, who mentioned an idea of doing something in the space of nature, conservation, and wildlife. The 12-month project involved significant resources and support to capture incredible footage.

Mr. Hays presented a clip of the video.

Adam and Chris from Blue Ion provide an update on the Adara program and a new campaign specific to beaches.

Adara is the largest travel data aggregator, providing access to hotel information, booking data, and more. The initial campaign, a five-month push for \$30,000, targeting room night bookings to hotels, saw 3.5 million impressions but only 11 trackable bookings to the Andell Inn and \$7,000 in revenue. The campaign did not meet the expected performance, with only 42 confirmed bookings and 79 travelers to Charleston. The data missing from the Resort and a longer booking window were identified as potential reasons for the low performance.

The Committee Members engaged in an in-depth discussion of the reasons for the low performance, recommendations, and the possibility of trying new approaches.

Adam introduces a new OTT (over-the-top) advertising campaign with Sinclair Broadcasting, targeting beaches in and around Charleston. The campaign has reached 334,000 households since September 4th, with a 98% video completion rate.

B. November Applications for Fiscal Year 2024/2025

Project	Applicant Sponsor	November 2024/2025 Requested Amount
Destination Marketing & Advertising	Andell Inn	\$ 120,000.00
Enhanced Video Equipment	Barrier Island Ocean Rescue	\$ 78,785.42
Freshfields Village + Garden & Gun / Event Partnership	Freshfields Village / Freshfields (EDENS) LLC	\$ 25,128.00
Marketing of KI Events and Holiday Programing	Kiawah Island Golf Resort	\$ 200,000.00
Continued Outreach with the Dolphin Education Program	Lowcountry Marine Mammal Network	\$ 1,500.00
Channel Realignment at the East End of Kiawah Island	Town of Kiawah Island	\$ 77,000.00
Leisure Trail Improvements	Town of Kiawah Island	\$ 70,000.00
Traffic Monitoring	Town of Kiawah Island	\$ 26,195.00
	Totals	\$ 598,608

Andell Inn - Destination Marketing & Advertising

Lena Zobec from Andell Inn presented a \$120,000.00 request for three marketing campaigns for 2025, including Google ads, direct media spending, and website content refresh, citing a 10:1 return on investment.

The Committee Members discussed funding general marketing and the need for a strategic approach to budget allocation. Also highlighted was the importance of balancing general marketing with specific events and infrastructure projects. The Members agreed to the need to have a future meeting to discuss a philosophical approach to spending and long-term strategic planning.

The Committee Members engaged in an in-depth discussion of one of the goals and objectives provided in the project description: to increase annual visitors by 4500 and generate additional revenue of 400,000.

Barrier Island Ocean Rescue - Enhanced Video Equipment

Michael Sosnowski from Barrier Island Ocean Rescue presented a \$120,00.00 request for enhancement of the Public Safety drone that has become instrumental not only for rescue situations but also for daily operations and special events. The presentation described the equipment, including a Starlink package, a drone camera upgrade, a spotlight, and an additional controller.

Committee Members discussed the ownership and logistics of the equipment, considering the contractor status of the rescue team.

Freshfields Village - Garden & Gun / Event Partnership

Copeland Knapp from Edens discussed the success of the Garden and Gun event partnership and requested an additional \$25,128.00 in funding for the March event. She provided a video discussing that the October event saw over 3500 visitors, a 66% increase of visitors for that same day from 2023, with significant increases in sales and visitor engagement. She also reviewed data obtained through Placer.ai, an online tool that tracks foot traffic.

Ms. Knapp indicated that the March event, which includes music and food, is a significant draw for visitors and explained that the event would not have been possible without the additional funding from SATAX.

Kiawah Island Golf Resort - Marketing of KI Events and Holiday Programing

Elizabeth King, Director of Recreation for the Kiawah Island Golf Resort, highlighted the importance of public access events, which are free and open to all guests, especially during holidays. She presented a slide show and discussed the upcoming Thanksgiving and Christmas programming, which includes over 34 hours of holiday events, and requested \$200,000 for marketing these events and promoting Kiawah Island.

Lowcountry Marine Mammal Network - Continued Outreach with the Dolphin Education Program

Lauren Rust from the Lowcountry Marine Mammal Network discussed the dolphin education program in the Kiawah Inlet, which provides educational resources and signage for visitors, requesting \$1,500.00 to maintain and replace worn-out signs and brochures that are distributed throughout the island.

Chairman Farrell encouraged Ms. Rust to think broadly about expanding the program, increasing the volunteer program, and creating an education program that would help both protect the dolphin environment and enhance education and understanding. Also discussed was the balance between attracting visitors and providing educational resources without increasing visitor impact on the dolphins.

TOKI - Channel Permitting and Beach Renourishment

Mr. Jordan, the Town Biologist, presented a request for channel permitting to address beach erosion, explaining the process of renourishing the beach by closing off a flushing channel and opening a new one further to the East, allowing all that sand to attach to the shoreline and naturally renourish the beach.. The project is estimated to cost \$77,000 for permitting, with additional costs for construction and mitigation.

Mr. Warren discussed his experiences with both the 2006 and 2015 renourishment projects and would be involved in contributing to help defray the cost for this renourishment. Chairman Farrell emphasized the importance of the project for preserving the beach and habitat and the Town's support for the project and sharing the cost.

TOKI - Leisure Trail Improvements Traffic Monitoring

Mr. Gottshalk discussed the need for improvements to the leisure trails on Kiawah Island Parkway and Beachwalker Drive. Currently, areas on both leisure trails are holding water after a rain event, and areas on Beachwalker Drive are experiencing root intrusion. He requested \$70,000 for milling and regrading sections of the trails to address ponding and root damage.

Committee Members discussed the scope and estimated cost of the project and, with the potential of road improvements on the Parkway, whether the improvements would be temporary or permanent repairs.

TOKI - Traffic Monitoring

Mr. Gottshalk discussed the data recently collected on the Parkway, showing vehicles traveling too fast, specifically through the Mingo Curve. He presented a proposal for traffic monitoring equipment, including speed monitoring signs, stealth boxes, and a message board, to help mitigate

speeding and to improve safety and traffic flow. The total cost for the traffic monitoring equipment is \$37,422, with a request for \$26,195 to cover 70% of the cost.

Following the presentations, Committee Members were asked to complete their voting forms, which Ms. Szubert would collect and would tally the votes.

Ms. Szubert reviewed the funding recommendations as follows:

✚ <u>Destination Marketing and Advertising</u>		
Andell Inn		
Requested:	\$120,000.00	
Recommend Funding:		\$67,000.00
✚ <u>Enhanced Video Equipment</u>		
Barrier Island Ocean Rescue		
Requested:	\$78,785.42	
Recommend Funding:		\$78,154.00
✚ <u>Freshfields Village + Garden & Gun / Event Partnership</u>		
Freshfields Village / Freshfields (EDENS) LLC		
Requested:	\$25,128.00	
Recommend Funding:		\$25,128.00
✚ <u>Marketing of Kiawah Island Events and Holiday Programming</u>		
Kiawah Island Golf Resort		
Requested:	\$200,000.00	
Recommend Funding:		\$192,000.00
✚ <u>Continued Outreach with the Dolphin Education Program</u>		
Lowcountry Marine Mammal Network		
Requested:	\$1,500.00	
Recommend Funding:		\$1,500.00
✚ <u>Channel Realignment at the East End of Kiawah Island</u>		
Town of Kiawah Island		
Requested:	\$77,000.00	
Recommend Funding:		\$77,000.00
✚ <u>Leisure Trail Improvements</u>		
Town of Kiawah Island		
Requested:	\$70,000.00	
Recommend Funding:		\$70,000.00
✚ <u>Traffic Monitoring</u>		
Town of Kiawah Island		
Requested:	\$26,195.00	
Recommend Funding:		\$26,163.00
TOTAL RECOMMENDED FUNDING:		\$535,945.00

Ms. Szubert stated that with a total of \$1,000,00.00 available for allocation, the funding recommendations total \$535,945.00, leaving \$464,035.00 that will roll over to the next year. Once approved, the recommendations would be presented to the Ways and Means Committee at their December meeting. Committee members agreed with the funding recommendation amounts.

Mr. Ellis made a motion to recommend to the Ways and Means Committee the funding allocation amounts as listed. Ms. Anderson seconded the motion, and it was unanimously approved.

VI. Citizens' Comments:

None

VII. Adjournment:

Chairman Farrell adjourned the meeting at 3:13 pm.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved on: _____

DRAFT



Tab 2

**State Accommodations Tax
Committee**

Agenda Item

TOWN OF KIAWAH ISLAND

STATE ACCOMMODATIONS TAX COMMITTEE (SATAX) CHARTER

1. The **SATAX COMMITTEE** (the "Committee") is an advisory committee that shall provide guidance to the Mayor and the Town Council (the "Council") of the Town of Kiawah Island ("Town") in fulfilling the Town's responsibility for expenditure of state accommodation tax funds pursuant to the South Carolina Code of Laws, Title 6, Chapter 4. These funds shall be used by the Town and other qualified organizations as set forth below. These funds are to be used for tourism-related expenditures including promoting and growing tourism; promotion of arts and cultural programs in the community; construction, maintenance and operations of facilities for civic and cultural facilities; providing facilities and services which enhance the ability to attract and provide for tourists; and any other activities specifically referenced or contemplated in section 6-4-10.
2. **MEMBERSHIP:** The Committee will be chaired by a Town Council member, with the Finance Director's support. They will be non-voting members responsible for organization, administration, scheduling, setting agendas, and funds reporting requirements as set out in Section 6.
3. The Committee shall be comprised of seven (7) voting members nominated by the chair and approved by the Mayor and Town Council. Member terms shall be for one year and expire annually on January 31. Committee members may be reappointed for successive terms if nominated and approved by the Mayor and Town Council.
4. The voting members will consist of a majority selected from the hospitality industry (as defined in Section 6) within the Town, with at least two of these representing the lodging industry. One member represents the cultural organizations of the Town. Two members should represent the interests of the community and reside within the Town.
5. **MEETINGS AND QUORUM:** The Committee shall meet at least twice per year but may meet more frequently as determined by the Chair or as circumstances dictate. Notice of meetings shall be given to all Committee members and the public seven days prior to the meeting. Meetings of the Committee may be held in person in the Town Hall or by videoconference or other communications equipment, through which all persons participating in the meeting can hear and speak to each other. A majority of the members of the Committee shall constitute a quorum. The act of a majority of the Committee members present at a meeting at which a quorum is present shall be the act of the Committee.
6. **AUTHORITY:** The Committee's role is advisory. The Finance Director, with the support of the Chair, is responsible for preparing the agenda, advertising for applicants, providing complete applications to the Committee, and tallying the recommendation scoring that will be provided to the Town Council for amendment and/or approval.
7. **KEY RESPONSIBILITIES:** The Mayor, the Committee Chair, and the Finance Director will determine the total amount of funds for disbursement by the Committee each year, and they may revise the amount of any

non-allocated funds semi-annually as needed. The Mayor and Committee Chair may earmark any amount of funds for the Town municipal facilities, services, or programs that qualify for SATAX monies, prior to determining allocations available to non-municipal organizations. The Mayor, the Chair, and the Treasurer may limit the maximum funds available for individual applications, setting the same maximum for all applicants.

8. APPLICATIONS: The Town Council shall adopt guidelines or requirements for applications for Funds from the special fund for tourism-related activities. The guidelines may be changed at the beginning of each year by the Mayor and Committee Chair. A Committee member may not vote on any proposed application from an organization with which he or she is affiliated.

9. The Committee shall submit written recommendations for applications at least once per year to the Town Council but may submit recommendations a second time as needed. All applications must be reviewed by the committee and receive a recommendation prior to being sent to the Ways and Means for recommendation to the Town Council for approval.

10. REPORTING: The Finance Director shall submit to the SC Tax Expenditure Review Committee:

- 1) A year-end report detailing advisory committee recommendations
- 2) The Town's action following the recommendations
- 3) A listing of how the funds are spent
- 4) A listing of the Committee members and their industry representation



Tab 3

**State Accommodations Tax
Committee**

Agenda Item

CHAPTER 4
Allocation of Accommodations Tax Revenues

SECTION 6-4-5. Definitions.

As used in this chapter:

- (1) "County area" means a county and municipalities within the geographical boundaries of the county.
- (2) "Cultural", as it applies to members of advisory committees in Section 6-4-25, means persons actively involved and familiar with the cultural community of the area including, but not limited to, the arts, historical preservation, museums, and festivals.
- (3) "Hospitality", as it applies to members of the committees in item (2), means persons directly involved in the service segment of the travel and tourism industry including, but not limited to, businesses that primarily serve visitors such as lodging facilities, restaurants, attractions, recreational amenities, transportation facilities and services, and travel information and promotion entities.
- (4) "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.
- (5) "Housing costs" for housing occupied by the owner means:
 - (a) the principal and interest on a mortgage loan that finances the purchase of the housing;
 - (b) the closing costs and other costs associated with a mortgage loan;
 - (c) mortgage insurance;
 - (d) property insurance;
 - (e) utility-related costs;
 - (f) property taxes; and
 - (g) if the housing is owned and occupied by members of a cooperative or an unincorporated cooperative association, fees paid to a person for managing the housing.
- (6) "Housing costs" for rented housing means:
 - (a) rent; and
 - (b) utility-related costs, if not included in the rent.
- (7) "Ordinance" means an ordinance adopted pursuant to Section 6-29-530.
- (8) "Utility-related costs" means costs related to power, heat, gas, light, water, and sewage.
- (9) "Workforce housing" means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income falls within thirty percent and one hundred twenty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

HISTORY: 1991 Act No. 147, Section 1; 2001 Act No. 74, Section 2; 2002 Act No. 312, Section 2; 2023 Act No. 57 (S.284), Section 5, eff May 19, 2023.

Editor's Note

2023 Act No. 57, Section 9, provides as follows:

"SECTION 9. Before the beginning of the 2030 Legislative Session, the Director of the Department of Parks, Recreation and Tourism, in consultation with the Secretary of Commerce and the Commissioner of Agriculture, shall issue a report to the General Assembly detailing the effects on tourism and workforce housing resulting from the codified provisions of this act."

Effect of Amendment

2023 Act No. 57, Section 5, added (5) to (9).

SECTION 6-4-10. Allocation to general fund; special fund for tourism; management and use of special fund.

The funds received by a municipality or a county in county areas collecting more than fifty thousand dollars from the local accommodations tax provided in Section 12-36-2630(3) must be allocated in the following manner:

(1) The first twenty-five thousand dollars must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.

(2) Five percent of the balance must be allocated to the general fund of the municipality or county and is exempt from all other requirements of this chapter.

(3) Thirty percent of the balance must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity. To manage and direct the expenditure of these tourism promotion funds, the municipality or county shall select one or more organizations, such as a chamber of commerce, visitor and convention bureau, or regional tourism commission, which has an existing, ongoing tourist promotion program. If no organization exists, the municipality or county shall create an organization with the same membership standard in Section 6-4-25. To be eligible for selection the organization must be organized as a nonprofit organization and shall demonstrate to the municipality or county that it has an existing, ongoing tourism promotion program or that it can develop an effective tourism promotion program. Immediately upon an allocation to the special fund, a municipality or county shall distribute the tourism promotion funds to the organizations selected or created to receive them. Before the beginning of each fiscal year, an organization receiving funds from the accommodations tax from a municipality or county shall submit for approval a budget of planned expenditures. At the end of each fiscal year, an organization receiving funds shall render an accounting of the expenditure to the municipality or county which distributed them. Fees allocated pursuant to this subsection must not be used to pledge as security for bonds and to retire bonds. Also, fees allocated pursuant to this subsection must be allocated to a special fund and used only for advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, and not used to pledge as security for bonds and to retire bonds.

(4)(a) The remaining balance plus earned interest received by a municipality or county must be allocated to a special fund and used for tourism-related expenditures. This section does not prohibit a municipality or county from using accommodations tax general fund revenues for tourism-related expenditures.

(b) The funds received by a county or municipality which has a high concentration of tourism activity may be used to provide additional county and municipal services including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide for tourists.

"Tourism-related expenditures" include:

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

(ii) promotion of the arts and cultural events;

(iii) 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;

(iv) 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;

(v) public facilities such as restrooms, dressing rooms, parks, and parking lots;

(vi) tourist shuttle transportation;

(vii) control and repair of waterfront erosion, including beach renourishment;

(viii) operating visitor information centers;

(ix) development of workforce housing, which must include programs to promote home ownership.

However, a county or municipality may not expend or dedicate more than fifteen percent of its annual local accommodations tax revenue for the purposes set forth in this item (4)(b)(ix). The provisions of this item (4)(b)(ix) are no longer effective after December 31, 2030.

(c)(i) Allocations to the special fund must be spent by the municipality or county within two years of receipt. However, the time limit may be extended upon the recommendation of the local governing body of

the county or municipality and approval of the oversight committee established pursuant to Section 6-4-35. An extension must include provisions that funds be committed for a specific project or program.

(ii) Notwithstanding the provisions of subsubitem (i), upon a two-thirds affirmative vote of the membership of the appropriate local governing body, a county or municipality may carry forward unexpended allocations to the special fund beyond two years provided that the county or municipality commits use of the funds exclusively to the control and repair of waterfront erosion, including beach renourishment or development of workforce housing, which must include programs to promote home ownership. The county or municipality annually shall notify the oversight committee, established pursuant to Section 6-4-35, of the basic activity of the committed funds, including beginning balance, deposits, expenditures, and ending balance.

(d) In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in the geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical.

HISTORY: 1990 Act No. 612, Part II, Section 74B; 1991 Act No. 147, Section 1; 2010 Act No. 284, Section 2, eff upon approval (became law without the Governor's signature on June 28, 2010); 2014 Act No. 184 (S.294), Sections 1, 2, eff June 2, 2014; 2023 Act No. 57 (S.284), Section 2, eff May 19, 2023.

Editor's Note

2023 Act No. 57, Section 9, provides as follows:

"SECTION 9. Before the beginning of the 2030 Legislative Session, the Director of the Department of Parks, Recreation and Tourism, in consultation with the Secretary of Commerce and the Commissioner of Agriculture, shall issue a report to the General Assembly detailing the effects on tourism and workforce housing resulting from the codified provisions of this act."

Effect of Amendment

The 2010 amendment, in item (3), inserted "only" preceding "for advertising" in the first sentence and added the last two sentences.

2014 Act No. 184, Section 1, in subsection (4)(b), changed the paragraph designators from arabic to roman numbers"; and in subsection (4)(b)(vii), inserted ", including beach renourishment".

2014 Act No. 184, Section 2, rewrote subsection (4)(c).

2023 Act No. 57, Section 2, in (4), in (b), inserted (ix) and made nonsubstantive changes, and in (c)(ii), in the first sentence, inserted "or development of workforce housing, which must include programs to promote home ownership".



Tab 4

**State Accommodations Tax
Committee**

Agenda Item



Tab 4-a Isle of Palms

State Accommodations Tax Committee

Agenda Item

City of Isle of Palms

Guidelines for City of Isle of Palms Accommodations Tax (ATAX) Grant Applications

To the extent City of Isle of Palms ATAX grants may be available, please note that they are limited in amount and are funded exclusively through the collection of specific accommodation taxes. City of Isle of Palms ATAX grant funding is, in most cases, not available for *ad hoc* committees or to inure to the benefit of For-Profit entities to the detriment of the City of the Isle of Palms. City of Isle of Palms ATAX grant funding should be expected to be awarded on a reimbursement basis. Applications with documented expenditures occurring within the City of Isle of Palms are often viewed more favorably. Filing an application for City of Isle of Palms ATAX funding is no guarantee that same will be awarded. City of Isle of Palms ATAX grants are required to be used for the designed and sole purpose of promoting local community tourism and tourism related activities in accordance with State of South Carolina law. Stated another way, City of Isle of Palms ATAX grants are to be used to enhance the provision of Isle of Palms public and other services and benefits for tourists. ATAX grants may be used for no other purpose, other than as designed and designated by law. For more detailed information relative to the specified use of ATAX grants, please refer to, *inter alia*, SC Code Sections 6-1-530, 6-4-10 et. seq., TERC directives, its advisory opinions and relevant Court Decisions.

Please note that any City of Isle of Palms grant of ATAX funds, as well as Applications for City of Isle of Palms ATAX grants, will be subject to disclosure under what is commonly known as Freedom of Information laws. City of Isle of Palms ATAX grants are, with limited exceptions, intended to support and not supplant local community projects, to the benefit of tourists. City of Isle of Palms ATAX grants for advertising are expected to be utilized to generate local tourism from outside the local and regional communities. A high priority will usually be given to those projects and events generating overnight stays on the Isle of Palms during the traditionally non-peak periods of tourism. Projects or events for which City of Isle of Palms ATAX funding is sought must take place within the city limits of the City of Isle of Palms, be designed so as to not limit or impose a hardship on tourism, visitors and residents within the City of Isle of Palms and be open to the general public.

Events requiring the purchase of tickets to third party venues outside of the City of Isle of Palms shall not, except in extraordinary circumstances, be considered for ATAX funding purposes. Applicants for City of Isle of Palms ATAX funding grants must be qualified to conduct business within the city limits of the City of Isle of Palms and in South Carolina. Applicants for City of Isle of Palms ATAX grants must provide proof of the maintenance of a checking account with a duly recognized financial institution. Applicants must establish that ATAX funds received from the City of Isle of Palms are used for the intended purposes of enhancing tourism within the City of Isle of Palms. Normally, City of Isle of Palms ATAX grants are not available nor to be used for staffing purposes or for merchandise “giveaways”. Matching grants are typically looked on with more favor than sole source City of Isle of Palms ATAX grant funding. At least 50% of advertising for City of Isle of Palms events is expected to take place outside the confines of the region.

ATAX Grant Process

To be considered for funding, a fully completed Isle of Palms ATAX grant application must be timely submitted to the City of Isle of Palms, utilizing the form and format set forth by City of Isle of Palms (see application readily available online at www.iop.net). Upon verification that the application is complete and, subsequent to an initial staff assessment, the existing City of Isle of Palms policy and procedure is for the application(s) to be submitted to the Isle of Palms Accommodations Tax Advisory Committee (Committee) for further review and consideration. The Committee must have a sufficient opportunity to review the application(s) and shall thereafter set a meeting date. The applicant will be publicly advised of date(s) set for the Committee meeting, for the purpose of recommending, declining adjusting applications and/or further action relative to the ATAX grant(s) being sought. Please note that the Committee meets at least once per year and usually more frequently, depending on the number and complexity of applications, as well as other factors and competing interests that may need to be assessed. It is stressed that it is the obligation of those applying for grants to independently verify and confirm the dates set for Committee meetings.

A designated person authorized by the ATAX grant applicant must attend the City of Isle of Palms ATAX Advisory Committee meeting to present the application for grant funding and be available to answer any questions that may be asked unless non-appearance has been requested in writing and specifically approved by the City of Isle of Palms Administrator and the Committee. ATAX grant applicant verbal presentations should be concise and are normally expected to last less than ten minutes, absent unusual circumstances and within the sole discretion of the Committee. Complete, thorough applications are likely to be viewed more favorably and may indeed obviate the need for verbal presentations in the discretion of the Committee. Upon due consideration, the City of Isle of Palms ATAX Advisory Committee will vote (and/or take other action) and thereafter, in its final analysis, submit its funding recommendations to the City of Isle of Palms Ways and Means Committee and in turn to the City of Isle of Palms City Council. Please note that City of Isle of Palms City Council makes the ultimate decision on the municipality’s behalf relative to funding of City of Isle of Palms

ATAX grant applications, but it does give due consideration to the opinions and recommendations of the City of Isle of Palms ATAX Advisory Committee.

Funding is, of course, dependent upon many factors, including the availability of ATAX funds received by City of Isle of Palms, TERC opinions that may have been considered, relevant Court decisions, in consideration of competing interests and needs for the funds. It is noted that the City of Isle of Palms' responsibility for beach renourishment, as well as in consideration of health and safety issues for the public in conjunction with tourist promotions tend to have a high priority in the evaluation of ATAX grant application criteria.

Organizational Eligibility Requirements

- Applicant organizations are normally expected to have been in existence for at least one year prior to requests for ATAX grant funding.
- Except as otherwise allowed by law, applicants must provide proof of non-profit status and fall under one of the following categories:
 - Organizations exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion.
 - Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for specific municipalities, counties or regions.
 - City of Isle of Palms organizational departments which do not otherwise have to meet Section 501 ©(3), et. seq. mandates, provided they may meet other requirements relative to benefiting tourists and/or promoting tourism within the City of Isle of Palms.

The City of Isle of Palms will not award ATAX funds to individuals, fraternal organizations or organizations that support political campaigns. The City of Isle of Palms will not provide ATAX funding for religious activity, however, funding may be considered for local non-secular activities that promote and/or benefit tourism. ATAX funds are not permitted to be used for the payment of legal fees, educational workshops, nor for health care services. ATAX grants are not available for scholarship purposes. In broad terms, ATAX funds are not allowed for local school related activities nor are they otherwise designed to be used merely to serve only a local community or region exclusively. Likewise, Isle of Palms ATAX funding is not available to fund the activities of remote locales that do not directly and specifically enhance tourism on the City of Isle of Palms.

Grantees of City of Isle of Palms ATAX grant funding are not permitted to use such funds received to re-grant, “pass through” or otherwise transfer ATAX funds received to other organizations. All ATAX funds received must be utilized solely on direct program expenditures to promote local tourism by the entity receiving the funds. Any funds not utilized or expended for local tourism purposes must be returned to the City of Isle of Palms promptly, not to exceed one year of being granted.

Criteria for Project Eligibility

Organizations and/or projects to be funded from City of Isle of Palms ATAX grants must have as their primary mission the attraction of tourists to the Isle of Palms and/or enhancing their tourist experiences, to include the metric of analysis of what is commonly called “heads on beds”. Those seeking to receive funding from City of Isle of Palms ATAX grants should expect their applications to be reviewed for the purpose of assessing the impact they have and/or are expected to have on the municipality’s tourism and tourism efforts. Priority will be given to organizations and/or projects that have the following characteristics:

- Generation of overnight stays in recognized commercially available lodging facilities within the City of Isle of Palms and are otherwise economically beneficial to the City of Isle of Palms by virtue of tourism, advertising, promotion, and aiding in replenishing the municipality’s ATAX account, as well as promotion , enhancement and highlighting of City of Isle of Palms’ historical and/or cultural venues, its beach in particular, recreational facilities and local community events, along with an appreciation of and enhancing the advantageous character and uniqueness of the local City of Isle of Palms community.

Funding priorities: The ATAX Advisory Committee considers the definition of “travel” and “tourism” in a customary manner and consistent with that utilized by TERC, to wit; the actions and activities of people traveling outside their home communities to the City of Isle of Palms for a purpose other than daily commuting to and from work. City of Isle of Palms ATAX grants are to be used to attract and provide positive experiences for its tourists, with an understanding and appreciation that the expenditure of those funds may as an ancillary matter benefit the local community and region as well. The concept of persons traveling to City of Isle of Palms from a distance of more than fifty miles and staying overnight has ordinarily been an accepted, complementary and appropriate definition of tourists/tourism for these purposes. *De minimus*, indirect contact by mere occasional visitors and/or “day trippers” from nearby regional communities for their benefit in particular are not normally considered acceptable for City of Isle of Palms ATAX grant funding purposes despite the fact that they may involve otherwise commendable and laudable goals and/or benefits.

The City of Isle of Palms ATAX Advisory Committee encourages those local projects which leverage ATAX funds as matching or “challenge” grants and/or which stimulate or add to the financial support contributed to the City of Isle of Palms projects for which ATAX funding is sought by private and commercial /industry purses. The Committee will not ordinarily look with favor on those applications that have used and/or contemplate using any portion of ATAX grant funds to retire old debt or to cover previously incurred expenses or operating losses not forming a basis for the City of Isle of Palms ATAX grant currently being sought. All grant funds awarded are expected to be expended by the recipient in a timely manner and are not designed or anticipated to be used for purposes of a debt “carry forward”. Again, it is reemphasized that re-granting, sub-granting, pass-throughs and/or other similar transfer to another entity of City of Isle of Palms ATAX grants is strictly prohibited.

Application Components

Completed applications are to be timely submitted to:

Isle of Palms

1207 Palm Blvd.

PO Box 508 Isle of Palms, SC 29451

If you have questions, you may call 843-886-6428 or email Rhanna@iop.net

Make sure all fields of your application are completed. Failure to do so may be considered as grounds alone to reject an application. The application must be signed by an authorized representative of the entity seeking City of Isle of Palms ATAX funding. If your organization is volunteer driven and does not have an executive director, please note it in the application and indicate who is designated, who has agreed to act on behalf of the organization and who is otherwise fully responsible for its acts. Eight copies of your Isle of Palms ATAX grant application are required to be submitted to the City of Isle of Palms.

General Description – Describe the project for which ATAX funding is sought (a) in its totality and as expected completion of the presently known ultimate stage, and/or (b) the portion, phase or section of the total project for which funding is now being requested. In particular, describe how your project will promote tourism within the Isle of Palms.

- Include a thorough, but concise description (who, what, when, where and why).
- Include information about innovative ideas, community support and partnerships.
- Describe coordination that has been completed or will be needed with other organizations, if they are engaged in similar or competing activities, and/or, if they will be expected to be the beneficiary of this project.

Benefit to Tourism – Describe how will your project or event will promote and highlight the City of Isle of Palms historic and cultural venues, recreational facilities, beach and special events, and the uniqueness and overall personality of the local community. Describe how your project will impact tourism within the City of Isle of Palms, both positively and negatively. Include all relevant and supporting data. Describe how you are working with local hotels and others providing tourist lodging within the City of Isle of Palms, as well as hospitality related businesses, to enhance tourists’ positive experiences.

Benefit to the Community - Describe how your project will benefit and/or detract from the City of Isle of Palms, its residents, tourists and visitors. Include all relevant supporting data and other records or history.

Previous Success/Organization Capability – Describe how your organization will manage and has in the past successfully managed or failed in its efforts to manage this project or similar projects. Describe your organization’s capacity for managing your project for which you seek City of Isle of Palms ATAX funding.

Project Marketing Plan – Set forth your marketing, advertising and other promotional plans for your project or event. How will you track tourists, visitors and overnight stays? What methods are you using to separately track tourists, visitors (such as day trippers) and residents. How will you separately count the number of tourists, visitors and residents that attend your event or otherwise participate? It is reemphasized that it is important that you provide credible evidence reflecting the number of tourists spending the night on the Isle of Palms, as well as the financial impact as a result of your project/event.

BUDGET AND ELIGIBLE EXPENDITURES – Your budget should reflect in financial terms the actual costs of achieving the objectives of the project(s) you propose in your application. City of Isle of Palms ATAX funds are to be used for tourism related expenses only.

Per Title Six (6-4-5) of SC State Law, ATAX funds are required to be used for:

- 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 restrooms, dressing rooms, parks, and parking lots;
- f) tourist shuttle transportation;
- g) control and repair of waterfront erosion;
- h) operating visitor information centers.

All grant funds must be expended by the recipient organization for tourism purposes. Otherwise, they are to be promptly returned to the City of Isle of Palms. Re-granting, sub-granting and/or "pass through" of ATAX grant funds is **not** allowed.

Expenditures must be consistent with your application budget. Only goods and services that comply with the ATAX Guidelines and State Law are permitted. Project or event vendors will not be paid directly by the City of Isle of Palms from ATAX grants. Your budget should reflect in financial terms the actual costs of achieving the objectives of the project(s) you propose and/or have expended in your application. Be as detailed as possible in your budget narrative. If awarded, this information will be compared to your payment requests.

APPLICATION EVALUATION – Though not an all-exhaustive list, the Committee will use the following evaluation criteria along with other relevant factors to evaluate applications and proposed projects. The individual factors are important in project evaluation, as they are an indication of the degree to which the proposed project will contribute to tourism within the city limits of the City of Isle of Palms. Please ensure that you review these factors and include the elements in your application. These factors include, but are not limited to:

- Thoroughness of Proposal: Are responses clear and complete? Is your project's budget complete? Are all relevant project documents provided?
- Benefit to Tourism: How well and to what degree will your project promote tourism within the City of Isle of Palms? If so, how? Will it promote a positive image for the City of Isle of Palms? Will it attract tourists and visitors, build new audiences and encourage tourism expansion? Will it increase awareness and appreciation for the local amenities, history, facilities, and natural environment, as well as affect local residents in a positive manner so as to promote tourism? How and why do you expect it to do so?
- Benefit to the Community: How will this project benefit the citizens of the City of Isle of Palms in context? Will the project benefit or detract from other communities in the region? Who will attend the event? How many tourists and visitors will the event be expected to serve? Where will they be expected to park? What means are they expected to use for transportation on and off Isle of Palms? How will traffic, public safety and first responders, as well as Isle of Palms residents be affected by your project or event?
- Innovation: Is this project unusual or unique? If so, why? Does it move an existing program in a new direction and if so, how?
- Community Support: Does the project have broad-based community appeal or support? What is the evidence of need for this project within the City of Isle of Palms

city limits?

- Evidence of Partnerships: What kind and degree of partnership with others does the project exhibit? Does it exhibit volunteer involvement, inter-jurisdictional, corporate, business, and/or civic support?
- Management Capability: Does the applicant organization demonstrate an ability to successfully complete the project through effective business practices in the areas of finance, administration, marketing, and production? If so, how? If this organization has received funding previously, was the project more than marginally successful and how do you measure your successes and failures?
- Economic Impact & Accountability
- Reliable Tracking Mechanism: What metrics are you using to measure success? Surveys, ticket sale data, etc.
- Expected Revenue Generated: What are the projected direct and indirect dollar expenditures by visitors/tourists and others on the Isle of Palms as a result of your project? What is the estimated number of meals expected to be purchased and consumed on Isle of Palms by tourists and visitors relating to this project? What other expenditure of funds are tourists and visitors expected to make to benefit Isle of Palms? How many overnight stays on the Isle of Palms are expected as a result of your project's efforts and how do you track the success or lack thereof in attracting overnight tourists on the Isle of Palms?
- Reasonable Cost / Benefit Ratio Analysis: Does the benefit of the project (i.e. number of tourists estimated and expected revenue generated) exceed the cost of the project? If so how? Is this project "worth" its cost? What public services will be expended to accommodate your event (such as extra police, fire department, first responders, beach services, etc. ?

APPLICATION PACKAGE In order to be considered for funding, applicants must submit a complete application package for the City of Isle of Palms ATAX grant program. Complete applications include:

- Completed and signed application form. You can download the forms at the City of Isle of Palms web site- www.iop.net/Accomodations Tax Advisory Committee.
- Agreement with the terms set forth herein by signature of the board chair or the executive director - If your organization does not have an Executive Director, please note this in the grant application and indicate who is assuming overall responsibility for your proposed project.
- Project budget and narrative (form included with the application).
- Required Attachments:
 - 1) IRS determination letter indicating the organization's 501 © (3) charitable status.
 - 2) Proof of current registration as a charity with the SC Secretary of State's Office. Visit http://www.sos.sc.gov/Public_Charities for more information.

- 3) Current list of board of directors
- 4) Three years most recent 990 tax returns.
- 5) Isle of Palms business license or business license assessment form where applicable.
- 6) If insurance is relevant, you must include a copy of your insurance policy listing Isle of Palms as an additional insured.

As well, you are required, as a condition of receiving a City of Isle of Palms ATAX grant, to agree to hold harmless and indemnify the City of Isle of Palms and its employees and City representatives relative to any and all claims against events or projects to which your City of Isle of Palms ATAX grant may relate, to include all legal fees and costs.

Also, if ATAX funds granted by the City of Isle of Palms are deemed by the City of Isle of Palms in its sole discretion to have been either misused and/or not utilized within six months of being granted, the applicant shall be required to return all such granted funds to the City of Isle of Palms, plus interest and legal fees that may be incurred, if any, associated with collection of those sums due the City of Isle of Palms.



Tab 4-b Myrtle Beach

State Accommodations Tax Committee

Agenda Item



Committee's Recommendation: \$ _____

CITY OF MYRTLE BEACH - ACCOMMODATIONS TAX APPLICATION

Agency Name: _____

Purpose/Mission: _____

Agency Form and Incorporation Date: _____

Amount Requested in this application & percentage of budget: \$ _____, _____ %

Previous Awards of City Grant Funds:

Total number of years the organization has received City Accommodations Tax funding: _____

Other Sources of Funds Requested from the City of Myrtle Beach: _____

Amount Requested From Other Jurisdictions:

Jurisdiction: _____ Last Year \$ _____; Two Years Prior \$ _____

Jurisdiction: _____ Last Year \$ _____; Two Years Prior \$ _____

Jurisdiction: _____ Last Year \$ _____; Two Years Prior \$ _____

Description of Grant Project (Event/Project(s) Type, Date(s), Location(s), and Ticket Price(s)):

Estimated # Tourists in attendance: _____ Estimated # of "In-City" room-nights generated: _____

Agency Budget (Grant Year)	Estimated Revenue	Estimated Expense	% of budget
Revenues			
Membership	\$		
Fund-raising			
Ticket Sales/Admission			
Sponsorships			
County/Other Cities (request amount)			
City of MB Grant request			
Other Revenue, Specify:			
Expenses			
Personal Services		\$	
Advertising/Promo			
Accommodations			
Rentals			
Travel			
Capital Costs			
Other Expense, Specify:			
Totals	\$	\$	

CONTACT INFORMATION:

Agency Primary Point of Contact: _____

Address: _____

Telephone: _____

Email: _____

STATEMENT OF APPLICANT OR APPLICANT’S DESIGNATED REPRESENTATIVE:

By my signature, I hereby certify that I am the Applicant or the duly authorized Representative of the Applicant empowered to make and deliver this application for funding from the City of Myrtle Beach. All information provided in this application and its attachments is true and correct to the best of my knowledge and belief. I understand that the provision of false information herein may invalidate the application, or in the event the grant is approved, may result in the revocation of any approved funding and the demand for repayment of any amounts already advanced to the Applicant under the Grant Agreement.

Date:_____ Signature: _____

Printed Name:_____ Title:_____

DEADLINE FOR APPLICATION SEPTEMBER 19, 2024

**Please submit 8 unbound copies to:
Financial Mgmt. & Reporting, 921 Oak Street, Myrtle Beach, SC 29577**

The information requested in this section will aid us in categorizing your application—that is, finding sources of funding that may be appropriate and allowable for the financing of the grant for which you are applying. It will also help us to document compliance with statutes and agreements governing the expenditure of funds in the event that you receive a grant award.

1. How long has this organization been in existence? _____

Is this organization currently chartered as a private, non-profit corporation under South Carolina law? ____ yes _____ Federal Identification Number
____ no

If this is your first application for funding from the City, you must provide copies of the following documents for the City’s file:

- Secretary of State’s Certificate of Incorporation and Certificate of Existence and
- IRS determination letter, if applicable.

2. Indicate the category or categories into which this program falls:

- | | |
|--|---|
| <ul style="list-style-type: none"> ○ advertising and promotion of tourism ○ promotion of the arts and cultural events ○ construction/maintenance/operation of facilities for civic and cultural activities ○ tourist services, through the criminal justice system, law enforcement, fire protection, and health facilities ○ tourist services through public facilities such as rest rooms, dressing rooms, parks and parking lots | <ul style="list-style-type: none"> ○ tourist shuttle transportation ○ control and repair of waterfront erosion ○ visitor information centers ○ sporting events, participant ○ sporting events, spectator ○ social services provided to victims of crimes ○ Workforce Housing ○ social services of other types |
|--|---|

other, please describe:

3. If you are requesting funds for the **promotion of tourism** or to provide for tourists and visitors to our area, please provide the following information in order to allow for the evaluation of the economic impact of your program:

Expected number of total Visitors/Attendees: _____

Expected Number of Tourists in attendance/served: _____

Estimated number of "room-nights" generated: _____

Provide a brief explanation of the method used to determine the above information:
(example: 4 teams attend 2 day tournament with 10 participants per team. One (1) family member attends per team member for a total of 80 attendees. Forty rooms are utilized for 2 days resulting in 80 room nights generated.)

If you are unable to provide the requested information, please explain why such information is not available and note that a suitable method of tracking the economic impact of your funding request is important for future funding consideration.

4. If the event/program included in this grant application was held in the prior year, please provide the following economic impact information from the previous event:

Date(s) and Location(s) of Event: _____

Number of total visitors/attendees: _____

Number of Tourists in attendance/served: _____

Number of "room-nights" generated: _____

5. If you are requesting funding for advertising for out-of-market promotion, identify those types of media to be used, budget for each type, and indicate the geographical areas you plan to reach.

Media Types: (Internet, Email, Social Media, TV, Radio, Print, Billboard, Other)
What Geographical Areas: (City, State)

Media Type(s) Utilized:

6. If the event is a fundraiser or uses proceeds to provide charitable donations or scholarships, please describe the planned use of funds and anticipated recipient(s):

7. The Exhibits on the following pages **MUST** be completed in order for the application to be considered. Applications with missing information or documentation may not be eligible for funding.

EXHIBIT B. FINANCIAL ACCOUNTABILITY

Attached hereto, submit the organization's financial accountability information as follows:

For 501(c)(3) corporations:

- 1) Organization's Audited Financial Statements for the three previous years (or for the period of time for which it has been in operation if less than three years).
- 2) Form 990 Federal tax return for the previous year.

For all others:

- 1) Proof of expenditure of prior year grant award. Receipts will be required if Annual Audit is not commissioned or if the audit does not provide enough detail to verify proper expenditure.
- 2) Audited financial statement, if available.
- 3) Individual's or organization's federal tax return for the previous three years.

New organizations or small non-profit agencies:

If the applicant is a new organization or a non-profit organization with receipts of less than \$50,000 per year, then applicant should contact the Financial Management & Reporting Department prior to submitting the application to discuss an acceptable way to meet this requirement.

For all organizations:

Proof of expenditure of grant award proceeds. Receipts or other documentation that demonstrate the amounts paid and vendor/purpose for which the expenditure was incurred must be submitted for review at the end of the grant period or after the final distribution of Grant proceeds, whichever comes first. In the event that the review uncovers evidence of any misappropriation of funds, the City will serve notice to the agency that it expects repayment of the misappropriated funds immediately and the grantee will be barred from seeking any further grant funding from the City.

EXHIBIT C. FORM OF AGENCY'S RESOLUTION AUTHORIZING APPLICATION FOR GRANT FUNDING FROM THE CITY OF MYRTLE BEACH

Organizations with a Formal Board of Directors:

RESOLUTION OF _____ (the "Agency") (1) APPROVING THE FORM OF ITS APPLICATION FOR FUNDING FROM THE CITY OF MYRTLE BEACH (the "City") AND (2) THE GRANT AGREEMENT BETWEEN THE AGENCY AND THE CITY FOR _____PROJECT/EVENT (the "Agreement") AND (3) AUTHORIZING THE _____ (Member Title) OF THE AGENCY TO EXECUTE AND DELIVER THE AGREEMENT IN THE EVENT THAT THE APPLICATION IS APPROVED.

IT IS HEREBY RESOLVED, that the form of the Agreement, a copy of which has been filed with the Secretary to the Board of the Agency, and the Application for Funding which has been attached to and made a part of the Agreement are hereby approved.

IT IS RESOLVED, that the _____ (Member Title) of the ("Agency") _____ is hereby authorized to execute and deliver the Agreement to the City on behalf of the Agency.

I hereby do Certify that these Resolutions of the ("Agency") _____ were duly made by the members of the Board of Directors of the Agency on _____, 2024.

Secretary to the Board

Organizations without Formal Board of Directors:

The ("Agency") _____ does not have a formal Board of Directors.

Please provide a brief description of your organizational structure and how and which individuals are authorized to act on behalf of the organization:

Attest:

Title _____

Printed Name _____

Signature _____

Date: _____

EXHIBIT D. CHILD PROTECTION POLICY

For grantees serving minors, the grantee shall provide evidence of its written child protection policy with certification of its adoption by the grantee's Board of Directors, Owner(s) or other Principals, together with certificates evidencing any insurance coverage that it carries relative to child protection.

For your convenience, we have listed several links to sources where one may reference information on developing child protection policies.

<https://www.kidpower.org/youth-sports/>

<https://www.nspcc.org.uk/preventing-abuse/safeguarding/writing-a-safeguarding-policy/>

<http://www.childmatters.org.nz/225/child-protection-policy>

<http://www.tools4dev.org/resources/does-your-organisation-need-a-child-protection-policy/>

If you agency does not serve minors, or specifically hold events/classes that are specifically catered to minors, please check the box below:

The ("Agency") _____ does not serve minors, nor do they hold events/classes or promotions specifically targeted to or catering to minors.

Attest:

Title _____

Printed Name _____

Signature _____ Date: _____

APPENDIX

CITY POLICIES REGARDING GRANT FUNDS AWARDED TO OUTSIDE AGENCIES

- A. FORM OF GRANT AGREEMENT
- B. GENERAL POLICIES APPLICABLE TO GRANT RECIPIENTS
- C. CHECKLIST

APPENDIX A: FORM OF GRANT AGREEMENT

STATE OF SOUTH CAROLINA)

GRANT AGREEMENT

COUNTY OF Horry)

{funding source}

CITY OF MYRTLE BEACH)

This Agreement is entered into this ____ day of _____, 20__, by and between the City of Myrtle Beach, South Carolina (the “City”), a body politic, and _____, (the “Grantee”). The Grantee has requested funding for a valid public purpose under South Carolina law in its Uniform Grant Application (the “Application”) dated _____, 20__, which is attached hereto and made a part hereof. In consideration of the Grantee’s promise to deliver or perform the goods and/or services that are the subject of the Application and the City’s promise to disburse the funds identified in Sec. 1 below, and subject to any Special Conditions as may be enumerated in Section 11, the Grantee hereby expressly agrees to the terms and conditions outlined in this Agreement.

1. **GRANT OF FUNDING.** By appropriation in the annual budget ordinance and by the allocation of funding established in Motion M20__-__ dated _____, 20__, the City Council has appropriated and directed that the sum of _____ (\$____.00) should be paid to the Grantee for use in its performance under the terms of this Agreement.
2. **FUNDS TO BE EXPENDED FOR VALID PUBLIC PURPOSES.** The Grantee has provided in its grant Application a statement of the intended uses of these funds and, unless otherwise specified, this Agreement anticipates that the funds will be used for such valid public purposes under South Carolina law as are expressly identified in (a) the agency’s Application or (b) any Special Conditions stated in Section 11 of this Agreement.
3. **TERM AND TERMINATION.** Unless otherwise provided herein, the term of this Agreement shall commence as of the date hereof and shall terminate as of the 30th day of June next occurring.
The City may terminate this Agreement upon thirty (30) days written notice.
If it is later determined that the funds disbursed hereunder were not spent in compliance with Section 2 above, then the Grantee shall, upon the City’s demand, repay all or such portion of the funds disbursed hereunder as the City may determine not to have been spent in such a manner.
4. **REQUIRED FINANCIAL STATEMENTS.** Before any funds are disbursed, the Grantee shall provide copies of its financial statements for the last three (3) years or for the period of time for which it has been in operation, if less than three years. The organization will also provide a budget for the current year and two years’ *pro forma* statement of revenues and expenditures/expenses. Normally, these documents will have been provided as attachments to the Application.
5. **FINANCIAL RECORDS.** Upon the termination of this grant, or within 30 day of the final distribution of grant proceeds, whichever comes first, the Grantee shall provide to the City copies of financial records of the Grantee evidencing the receipt and disbursement of the funds provided hereunder.

During the term of this Agreement, the Grantee shall allow the City, or a public accountant designated by the City, access to such financial records at the location where its records are

customarily maintained. Such access shall be granted upon the City's forty-eight (48) hour written notice to the Grantee of its intention to review such records.

6. **CERTIFICATE OF INSURANCE.** The Grantee shall provide a Certificate of Insurance upon such terms as the City may require. Each such certificate shall designate the City as a certificate holder, listing the City as an additional named insured, and shall not be canceled without thirty (30) days written notice to the City.
7. **INDEMNIFICATION AND HOLD-HARMLESS PROVISIONS.** By accepting the funds which are the subject of this Agreement, the Grantee agrees to the extent permitted by state law, to indemnify the City and hold it harmless from and against any and all causes of action which may arise out of the course of the disbursement and use of the funds that are the subject of this Agreement, to include a reasonable attorney's fees to defend such action or actions.
8. **SOUTH CAROLINA FREEDOM OF INFORMATION ACT.** By accepting any funds under this Agreement, the Grantee acknowledges its understanding that it will be subject to the provisions of the South Carolina Freedom of Information Act (the "Act") which is found in the S.C. Code of Laws, Title 30, Chapter 4. Grantee agrees unconditionally that it will abide by the provisions of the Act. To that end, Grantee agrees that it will open all of its meetings to the public, that it will serve proper public notice of any and all meetings, that it will record and maintain the proper minutes of any and all meetings, and that it will otherwise comply fully with the provisions of the Act.
9. **GUIDELINES REGARDING FAITH-BASED INITIATIVES.** By accepting the funds which are the subject of this Agreement, the Grantee agrees to the following provisions consistent with the President's guidelines regarding faith-based initiatives:
 - a. Faith-based organizations must use funding granted by the City for Social Services only. Social Services programs must reduce poverty, improve opportunity for lower income children, revitalize a lower income community, empower lower income people to be self-sufficient or otherwise help people in need.
 - b. The program must not discriminate among its members based upon religious affiliation or participation in religious activities.
 - c. No inherently religious activity may be funded with money from this grant. Inherently religious activity is defined as worship, religious instruction or proselytizing. Any and all inherently religious activities conducted by the Grantee must be separated in space and time from activities funded by this grant.
10. **GRANT NOT TO BE CONSTRUED AS CITY SPONSORSHIP.** This grant shall not be construed as sponsorship of any event or project of the Grantee. Any Grantee desiring to acknowledge this grant in published materials may use the following text: "[*Grantee name*] wishes to acknowledge a grant from the City of Myrtle Beach that helped to defray the costs of [*name of event or project*]." Otherwise, the Grantee may not publish the City's logo or list the City as a sponsor or endorser without the City's prior written consent.
11. **SPECIAL CONDITIONS.**

Special conditions may be enumerated in this section.

**REVIEW CAREFULLY, YOU WILL BE REQUIRED TO SIGN A SIMILAR AGREEMENT
& PROVIDE PROOF OF INSURANCE AS DETAILED IN SECTION 4 ABOVE PRIOR
TO RELEASE OF FUNDING.**

APPENDIX B: GENERAL POLICIES

GENERAL POLICIES APPLICABLE TO GRANT RECIPIENTS.

This application package has been developed by the Department of Financial Management & Reporting in order to facilitate requests for funding from the City of Myrtle Beach, in a manner consistent with City Council's Resolution of April 23, 2002, establishing a policy on funding requests from outside agencies.

The Applicant should fill out the application form completely and provide all of the accompanying information as outlined in the attachments.

This package also includes the form of the Grant Agreement between the City and the Agency. *In the event that funding is approved, such an Agreement will have to be executed prior to the release of any funds.* The Applicant should become familiar with the Agreement prior to completing the application and should be certain of his or her ability to execute and deliver the Agreement. If the Applicant is an agency, the agency must provide a certified resolution of its governing board authorizing its representative to execute and deliver the Grant Agreement. A sample resolution has been provided as well.

CHILD PROTECTION POLICIES.

For grantees serving minors, the grantee shall provide evidence of its written child protection policy with certification of its adoption by the grantee's Board of Directors, Owner(s) or other principals together with certificates evidencing any insurance coverage that it carries relative to child protection.

FREEDOM OF INFORMATION ACT.

All organizations that accept funding from the City are subject to the South Carolina Freedom of Information Act. The Act contains requirements for open meetings, public notice and record-keeping, among other things. It may require disclosure of certain information that might normally be considered of a sensitive nature to your organization. See S.C. Code of Laws, Title 30, Chapter 4—*Freedom of Information Act*.

GRANT EXPENDITURE REVIEWS.

The City or its agent will conduct a review of grant expenditures each year upon completion of the grant cycle or one month after the final distribution of funds indicated in the grant agreement. In the event that the review uncovers evidence of any misappropriation of funds, the City will serve notice to the agency that it expects repayment of the misappropriated funds immediately and the grantee will be barred from seeking any further grant funding from the City.

TOURISM-RELATED EXPENDITURE GRANTS.

SC Code Sec. 6-4-10 provides guidelines for from the Tourism-Related Expenditure earmark of the 2% state-wide Accommodations Tax. It states that:

"Tourism-related expenditures" include:

- (i) advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
- (ii) promotion of the arts and cultural events;
- (iii) 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;
- (iv) 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;
- (v) public facilities such as restrooms, dressing rooms, parks, and parking lots;
- (vi) tourist shuttle transportation;
- (vii) control and repair of waterfront erosion, including beach renourishment;
- (viii) operating visitor information centers.

APPENDIX C: CHECKLIST

APPLICANT'S CHECK LIST:

Each application for funding submitted to the City of Myrtle Beach must include the following items:

- Complete all sections from the cover page through page 3.** Note that the application now requires additional information about past awards, awards from other jurisdictions (Horry County, Conway, NMB, etc.), and attendance figures from prior events.
- Exhibit A. Statement of Revenue & Expenditures.** Complete Exhibit A with actual figures for the two previous years, the year of the request, and a pro-forma for the coming year. If the agency was not in existence for both or either of the previous years, please indicate such on the form.
- Exhibit B. Financial Accountability.** Provide the documentation indicated for your agency. Additionally, agencies that received grant funding in the FY23 – 24 cycle must provide documentation evidencing expenditure of those grant funds in accordance with the application submitted. Grant awards will not be distributed without this confirmation.
- Exhibit C. Form of the Agency's Resolution Authorizing Application for Grant Funding.** If Applicant is an agency, a Resolution of the Applicant's Board of Directors approving the Application for Funding and the form of the Grant Agreement and authorizing a designated representative to execute and deliver the Agreement; An example has been provided for you in the appendix of this application package. If the applicant does not have a formal Board of Directors, the section indicating such must be market and a brief explanation of the organization structure to include how an individual is imbued with the power to act on behalf of the organization and their title.
- Exhibit D. Child Protection Policies.** If the agency targets minors through its events and promotions or if events or promotions are designed to serve minors, the agency's child protection policy must be provided. Links for examples are provided in the exhibit. If the agency does not serve minors, this must be indicated in the section provided in Exhibit D and signed by the authorized member of the agency to attest to the assertion.
- Appendix A. Form of the Grant Agreement.** Read through the form of the grant agreement carefully, particularly the insurance requirements, guidance for faith-based organizations, Acknowledgment that the grant is not a City sponsorship, and applicability of the Freedom of Information Act (FOIA). The Certificate of Insurance should be presented with your application. However, if insurance is event specific and is not procured until near the date of the event, it must be provided before any funds are distributed.
- Other exhibits**—attach any other pertinent information about your program or project, or your agency in general.

IMPORTANT!!!

THE APPLICATION MUST BE COMPLETED IN ITS ENTIRETY BY THE DEADLINE AND ALL REQUIRED FORMS AND DOCUMENTATION LISTED IN THE EXHIBITS MUST BE INCLUDED TO BE CONSIDERED FOR FUNDING. INCOMPLETE OR INACCURATE APPLICATIONS MAY NOT BE CONSIDERED FOR FUNDING.



Tab 4-c Folly Beach

State Accommodations Tax Committee

Agenda Item



**ACCOMMODATIONS TAX
GRANT APPLICATION
FY24-25**



Accommodations Tax Grant Application Guidelines

Accommodations Tax Grants are provided to eligible projects through revenue received by the City for its share of the 2% lodging tax levied by the State of South Carolina. City Accommodations Tax Grants are awarded to eligible projects that physically take place within the limits of the City of Folly Beach.

As you prepare your application, please be mindful of the following requirements per City Ordinance 33.090:

- Accommodations Tax Funds must be used to attract and provide for tourists, and must be spent on tourism-related expenditures. These funds are for the purpose of developing and increasing tourist attendance through the generation of publicity. If an expenditure cannot be directly related to tourism, then accommodations tax revenue may not be used to fund the expenditure. See attached ordinance for specific guidelines.
- “Travel” and “tourism” mean the action and activities of people outside of the home community. Data tracking can and should support and qualify any event that brings in tourists to a region (50 miles or more) and boosts the local economy.
- In order to determine the “tourism” potential/exposure, the application requires applicant to provide an overall budget, percentage of tourists generated, a description of the event/project, and total attendance to the event/project.
- If this is a new project/event, then you must estimate this type of data in order to validate the “tourism” expenditures, and track it for the event/project.
- In order to qualify, applicants must provide a 25% match in funds. In-kind labor and contributions can be used towards the match. Proof of the match must be submitted at the time of the submission of the application.
- For profit entities are not eligible to apply for funds.
- Applicants must provide a list of other projects in which they have been involved.
- Applicants must submit a closing report with actual revenues and expenditures from funds received the prior year **including receipts for how funds were spent**, if any, before new funds can be released.

An Accommodations Tax Advisory Board, mandated by the State, reviews applications and makes recommendations to the City Council for the award of these funds.

Questions should be directed to Wes Graham at wgraham@follybeach.gov.

ACCOMMODATIONS TAX ADVISORY BOARD

§ 33.010 ACCOMMODATIONS TAX ADVISORY BOARD.

(A) *Purpose.*

The Accommodations Tax Advisory Board shall make recommendations to City Council on, and establish guidelines for, the granting of 65% of the state accommodations funds, also called discretionary funds, pursuant to S.C. Code § 6-4-10 et seq.

(B) *Composition and duties.*

(1) The Board shall consist of seven members: four of whom shall represent the hospitality industry, with two of those four being from the lodging sector; one shall represent a cultural organization; and two shall represent the general public. If all applicants are similarly qualified, preference should be given to Folly Beach residents and registered voters.

(2) The Board shall publish in the local newspaper an advertisement stating the guidelines to be used in applying for the funds, the date when the applications are due, and the name and phone numbers of the contact person.

(3) After the applications have been received and reviewed by the Board, the Board shall set a date and time for a meeting to hear testimony from all applicants.

(4) The Board shall submit to the Municipal Clerk within ten days after the hearing its recommendations to City Council.

(5) After filing its recommendations with the Municipal Clerk, the Board shall submit its recommendations to City Council on the granting of discretionary funds.

(C) *Meetings.* The Accommodations Tax Advisory Board shall meet when necessary to review and make recommendation to Council for the distribution of tax funds no later than September 15 of each year.

(D) *Guidelines for distribution of funds.*

(1) Sixty-five percent of the accommodations taxes received from the state, plus any interest earned, shall be placed in a special designated account until the time as the funds are distributed. Any funds not distributed for the fiscal year shall be earned over for redirection by ATAX, in addition to the next fiscal year's funds for distribution. If the funds have not been redirected by ATAX 30 days prior to their extinction dates, City Council shall expeditiously direct appropriate expenditure of these funds without ATAX recommendation.

(2) Entities or individuals applying for discretionary funds must either be a nonprofit organization or representing a nonprofit organization. It is not necessary for the applicant to have a 401(3)(c) Internal Revenue status to receive funds, but must be able to prove to the Board, if requested, that it is not a for-profit business.

(3) All requests for funding shall be tourism-related which include the following:

(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 culture;

(c) Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and the nearby roads and utilities for the facilities;

(d) Funding for the criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities. The expenditure under this section must be for items that would normally not be provided if the city had no tourist activity and the amount of the expenditure must be based on the estimated percentage of costs attributable to tourism.

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

(f) Tourist shuttle transportation;

(g) Control and repair of waterfront erosion; and

(h) The operating of visitor information centers.

(4) Under the state statute, in order to qualify as a "tourism-related expenditure" an expenditure must be used to attract or provide for tourists and cannot be used for an item that would normally be provided by the city.

(5) In order to qualify, applicants must provide a 25% match in funds. In-kind labor and contributions can be used toward the match. Proof of the match must be submitted at the time of the submission of the application.

(6) When submitting applications, applicants must provide:

(a) A budget showing revenues and expenditures when submitting their application;

(b) The names of all members of their board, commission or committee when submitting their applications;

(c) A list of other projects in which they have been involved, i.e., Sea and Sand Festival, Art Show and Competition and the like;

(7) A closing report with actual revenues and expenditures before August 1 of the following year. The report must include a list of items or services showing how funds were spent in one of the following formats: a bank statement with a detailed list of charges; canceled checks; receipts; or other suitable documentation. Future funds must be withheld if reports are not received.

(8) Any violation of the guidelines by the applicant shall result in forfeiture of any funds received and the applicant shall be prohibited from applying for future discretionary funds.

(Ord. 25-17, passed 9-26-17; Am. Ord. 27-19, passed 9-10-19)



Accommodations Tax Grant Application Instructions

The Accommodations Tax Application form and prior year reporting form (if you received funds the previous year) must be filled out completely. Supplemental information may be attached to the application, but may not replace it.

Applications must be received by 4:00 p.m. on ***Friday, August 23rd***. Applications received after this time and date will not be accepted. (Note: This is not a postmark date.)

One (1) original plus eight (8) PAPERCLIPPED copies of pages 1-3 with receipts should be mailed to:

City of Folly Beach
Attn: Wes Graham
PO Box 48
Folly Beach, SC 29439

OR hand delivered to City Hall – **Attn: Wes Graham**
21 Center Street
Folly Beach, SC 29439

Following the August 23rd deadline the City of Folly Beach Accommodations Tax Advisory Board will schedule presentations, an email will be sent to you with a schedule date (8/26-8/30). The committee will meet again to make recommendations for funding to City Council. Applicants will be notified following the City Council's funding decision on September 10th .

Questions should be directed to Wes Graham at wgraham@follybeach.gov



For Office Use Only	
Date Received:	_____
Prior Year Report:	Yes No

Accommodations Tax Grant Application

Amount Requested: \$ _____ Organization Status: _____
(Non Profit, Public, etc.)

Funds to be used for: ___ One-time event ___ Annual or recurring event
 ___ Other (please list) _____

Project Name: _____

What specifically will these requested funds be used for?

Date(s) of event: _____

Sponsor Organization: _____

Contact Name & Title: _____

Address: _____ _____ _____ _____
 Street or PO Box City State Zip

Telephone: _____ E-mail: _____

Project Description:

Estimated Total Attendance: _____

Of this total attendance, what is the estimated number of tourists attending the event? _____

How does this project attract visitors (50 miles or more) to the area and promote tourism?

Requested Amount:

25% Match:

Total Project Budget:

\$ _____

\$ _____

\$ _____

List revenue sources and amounts for this event: (Attach a copy of budget)

Names of Board, Commission, or Committee Members:

Other Projects:

I hereby certify that the above information and statements are true according to my best information and that all Accommodations Tax Funds that may be received from the City of Folly Beach will be solely used for the purposes set forth in this application and will comply with all laws and statutes.

Signed: _____

Title: _____

Date: _____

**FY 2023/2024(Prior Year)
Accommodations Tax Funding
Final Report**

You may record information directly on this form or create a separate document for more detailed responses.

I. PROJECT INFO:

Organization Name: _____

Project Name: _____

Contact Name: _____ Phone: _____

II. PROJECT COMPLETION:

Were you able to complete the project as stated in your original application? _____

If no, state any problems you encountered.

III. PROJECT SUCCESS:

Please share any additional comments regarding the project. (e.g., lessons learned, successes, problems encountered, etc.)

IV. PROJECT ATTENDANCE:

Record numbers in table below, as requested by the Tourism Expenditure Review Committee. Numbers are to reflect attendance and funds received for projects for current and previous years.

	2022/2023	2023/2024
Total budget of event/project		
Amount funded by A-tax		
Amount funded by A-tax from all sources		
Total attendance		
Total tourists*		

* Tourists are generally defined as those who travel at least 50 miles to attend; however, the Committee considers every project/event on a case by cases basis.

V. METHODS:

Please describe the methods used to capture the attendance data listed above (license plates, surveys, etc.) _____

VI. PROJECT BUDGET & EXPENDITURES REPORT:

Attach report indicating detailed project expenses and **providing receipts to document** costs and payments of Accommodations Tax FY23/24grant.

VII. ORGANIZATION SIGNATURE:

Provide signature of official within organization, verifying accuracy of above statements.

Name _____ Title _____



Tab 4-d Edisto Beach

State Accommodations Tax Committee

Agenda Item



TOWN OF EDISTO BEACH
2025 Quarterly Meeting Dates & Application Deadlines
All Meetings to be held at 3:00 p.m.

<u>Meeting Dates</u>	<u>Application Deadline</u>
February 6, 2025	January 15, 2025
April 24, 2025	April 10, 2025
August 7, 2025	July 15, 2025
November 6, 2025	October 15, 2025

ACCOMMODATIONS TAX APPLICATION CHECKLIST

Determine Application Deadline for your project

Complete Current Application

- If returning to the Board for funding, a completed Performance Report must be on file for previously funded events before a new application is submitted.

Complete Economic Impact Worksheet

Attach a Detailed Budget of Expenditures and Revenues

Provide Proof of Exemption Status

- Copy of Tax-Exempt Determination Letter
- Federal Employee Identification Number

W-9 (*first-time applicants only*)

Return to: Town of Edisto Beach Accommodations Tax Advisory Board
c/o Donna Iskra, Municipal Clerk
2414 Murray Street
Edisto Beach, SC 29438

If possible, email all items to diskra@townofedistobeach.com

Failure to provide completed forms on time may disqualify the applicant from receiving accommodations tax support. Applicants **are required** to appear before the Board to present their request. Applicants will be notified in writing of the Town Council's decision. Funding recipients must recognize the Town of Edisto Beach as a sponsor on all promotional materials. Funds will be disbursed on a reimbursement basis. Copy of invoice or documentation obligating entity are required.

ACCOMMODATIONS TAX APPLICATION GUIDELINES

A. Introduction

1. As applicable to Edisto Beach, the State law specifies three groups in general which are entitled to receive bed tax funds after other mandated distributions have been made from the total funds available:
 - a. **Town government** “Based on the estimated percentage of costs directly attributed to tourists,” Town expenditures for “the criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities.” [6-4-10(b) and (b.4)].
 - b. **Qualified groups advertising and promoting tourism in order to develop and increase tourism.** [6-4-10(b.1)].
 - c. **Qualified sponsors of arts and cultural events and for construction, maintenance and operation of facilities for civic and cultural activities.** [6-4-10(b.2 and b.3)].
2. The law requires that the funds be spent “primarily in the geographical area” of Edisto Beach. Therefore, the Board will not look with favor on applications for funds to be spent outside the Town or for activities or enterprises conducted outside the Town.
3. Applications must be filed by the publicly announced filing deadline, except that the Board may, for extraordinary or emergency reasons which prevent timely filing, extend the filing deadline.
4. Request for funding must be submitted by a non-profit organization. Applications cannot be accepted from individuals, for-profit entities or ad hoc committees. Proof of non-profit status must accompany the application.

B. Guidelines

This list is for the Board to evaluate the applicant’s merit for receiving funding based on the criteria set forth by the Accommodations Tax Board and the State of South Carolina Tourism Expenditure Review Committee. This guideline is not to be used as a guarantee for an application to receive accommodations tax funding.

- Event or Festival takes place in the Town of Edisto Beach.
- Lodging on Edisto Beach is specified on application and promotion materials.
- Event or Festival has economic struggle in executing project without accommodations tax funding. The Board asks that an applicant consider returning all or a portion of their sponsorship funding if the event generates a profit.
- Event, Festival or advertising and promotions are during the off-season or shoulder dates of the tourism season.
- Event or Festival brings in a significant number of tourists (tourists are defined as those who travel at least 50 miles to attend) and not solely an event or festival for local residents.
- Enhances Town services attributed to tourism.
- Application is received by its appropriate deadline and is completed fully and accurately.
- If returning applicant, a verifiable performance report is completed fully and accurately. Please include any promotional materials, advertisements, etc. with your performance report submission.

Presentations to the Accommodations Tax Advisory Board shall be no more than 5 minutes in length and should address the items listed above as well as the questions listed on the application.

ACCOMMODATION TAX FUNDING APPLICATION

(Please circle appropriate category)

FESTIVAL/EVENT

MARKETING-PROMOTIONS-ADVERTISING

PUBLIC FACILITIES

WATERFRONT EROSION

VISITOR INFORMATION CENTER TOURIST SHUTTLE

LAW ENFORCEMENT FIRE PROTECTION

WASTE COLLECTION

CONSTRUCTION-MAINTENANCE-OPERATION CIVIC OR CULTURAL FACILITY

1. Name of Applicant Organization: _____

2. Mailing Address: _____

3. Name of Project: _____

4. Date of Festival/Event: _____

5. Dates you will begin and complete work on your project: _____

Project Director: _____ Title: _____

Telephone #: _____ Fax #: _____

Email address: _____

6. Applicant Category: (Circle the description that best describes your organization).

Government Agency Non-profit Private Business Other

7. Please check which tax status applies to your organization:

Not-For-Profit as registered with the Secretary of State of South Carolina

Date of Incorporation _____ Charter # _____

Federal Exempt under IRS Code 501(c)

Date of IRS Tax Exempt Determination Letter _____

(Attach copy of letter)

Federal Employee Identification Number (EIN) _____

(Please provide proof of Exemption Status and Federal Employee Identification Number)

8. Amount of Request: _____

9. Have you received funds from the Accommodations Tax Fund previously? Yes No

If yes, how much? _____ What years? _____

Applicants must complete this application in its entirety. Supplemental information shall be no more than 2 pages in length. Projects submitted for consideration must demonstrate a relationship to or impact on the visitor and tourist industry within the community. Funding recipients must recognize the Town of Edisto Beach as a sponsor on all promotional materials.

Applications will be reviewed quarterly.

Project Director (SIGNATURE)

Date

Name of Project: _____

10. In order to comply with the State's Tourism Expenditure Review Committee annual reporting requirements, please classify your current budget request only into the following authorized categories:

1-Destination Advertising/Promotion	_____	%
2-Tourism-Related Events	_____	%
3-Tourism-Related Facilities	_____	%
4-Tourism-Related Public Services	_____	%
5-Tourist Public Transportation	_____	%
6-Waterfront Erosion/Control/Repair	_____	%
7-Operation of Visitor Information Centers	_____	%
Total		%

Name of Project: _____

15. What will it cost to execute this project and what amount is being requested? Provide detailed budget of expenditures and revenues. List other sources* of funding if applicable. (*Including amounts funded from other ATAX sources)

16. If you are granted some, but not all of the amount you requested, what impact would such partial funding have on your activities? What would you change to account for the partial funding?

17. Is Town support required? If so, describe requirements expected including personnel (i.e., police, garbage, public services) and the itemized estimated cost of such services. (Department directors can assist with cost estimates for Town services)

18. Other comments for consideration.

Project Director (SIGNATURE)

Date

Name of Project: _____

Financial Guarantees:

19. Provide a copy of the official minutes wherein the organization approves the application.

Prior Recipient's Report (If you received prior ATAX funds)

20. Include the total annual ATAX funding received each year that you applied.

21. How did you use the ATAX funds? Were the objectives achieved?

22. What impact did this have on the community and/or how did it benefit tourism?

23. Please indicate how your organization measures the effectiveness of both the overall activity and of individual programs.

Project Director (SIGNATURE)

Date

EDISTO BEACH LODGING ACKNOWLEDGEMENT AGREEMENT

Any event receiving Edisto Beach accommodations tax funding will be required to provide the following lodging listing to all known prospective visitors, participants and sponsors.

PROPERTY	ADDRESS	PHONE	WEBSITE	RENTALS
Vacasa	PO Box 10, Edisto Island, SC	843-869-2151 866-713-5214	vacasa.com	108 Homes
Edisto Realty	1405 Palmetto Blvd Edisto Beach, SC	843-869-2527 866-856-6538	edistorealty.com	369 Homes
Carolina One Edisto	440 Highway 174 Edisto Island, SC	843-869-2516 800-945-9667	carolinaonevacationrentals.com	120 Homes
Extra Holidays by Wyndham	1 King Cotton, Edisto Beach, SC	843-869-4500	extraholidays.com	251 Condos
Edisto Beach Vacation Rentals	402 Palmetto Blvd Edisto Beach, SC	843-868-1458	Edistobeachvacationrentals.com	17 Homes
VRBO	11920 Alterra Pkwy Austin TX 78758	803-341-5058	vrbo.com	350 Homes
Airbnb	888 Brannan Street San Francisco CA 94103	844-234-2500	airbnb.com	273 Homes
Edisto's Best Rentals		843-633-0269		6 Rentals
Edisto Property Management		843-599-2443		4 Rentals

Project Director Signature

Date

Name of Project: _____

Town of Edisto Beach

Name of Event	Estimated Attendance	Roomnights ¹ Estimated	Out of Town Visitors ²	Days in Town	Estimated Visitor Days (# of Visitors x Days in

¹Roomnight is total number of rooms multiplied by nights occupied.

²Visitor is defined as someone who travels at least 50 miles to attend/stays overnight from home in paid accommodations or someone traveling to a high tourist area from outside their home community.

Economic Impact

Average Daily Expenditures	\$170.00
Dollars Requested	\$
Estimated Economic Impact= Visitor Days x Expenditures	\$

Project Director (Signature)

Date



Tab 4-e Hilton Head

State Accommodations Tax Committee

Agenda Item

Hilton Head Island - <https://hiltonheadislandsc.gov/atax/>

Accommodations Tax Grants

Each year, the Town conducts an open application period for non-profit organizations to submit Accommodations Tax Funds Request Applications for Accommodation Taxes collected by the Town of Hilton Head Island.

As applicable to Hilton Head Island, the State law ([SC Code of Laws Title 6, Chapter 4](#)) specifies three groups, in general, which are entitled to receive bed tax funds after other mandated distributions have been made from the total funds available:

1. Town government: "Based on the estimated percentage of costs directly attributed to tourists," Town expenditures for "the criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities." See [6-4-10\(b\) and \(b.4\)](#).
2. Qualified groups advertising and promoting tourism in order to develop and increase tourism. See [6-4-10\(b.1\)](#).
3. Qualified sponsors of arts and cultural events and for construction, maintenance, and operation of facilities for civic and cultural activities. See [6-4-10\(b.2 and b.3\)](#).

The law requires that the funds be used for tourism-related expenditures "primarily in the geographical area ... (of Hilton Head Island)." See [6-4-10\(d\)](#). The [Accommodations Tax Advisory Committee](#) considers how applications either drive tourism to the Town or enhance our visitors' experience.

Requests for funding must be submitted by a non-profit organization.

2025 Accommodations Tax Grant Application Dates & Deadlines

Monday, August 5, 2024	8 am - Application available online
Thursday, August 15, 2024	9 am - Applicant Workshop
Friday, September 6, 2024	4 pm - Application Deadline
Monday, October 7, 2024	9 am - Preliminary Review of Applications
Thursday, October 17, 2024	9 am - 4:30 pm Applicant Hearings
Thursday, October 24, 2024	9 am - 4:30 pm Applicant Hearings
Thursday, November 7, 2024	9 am - Review and Recommendations

* Town Council will meet to award the Accommodations Tax Grant Funds at a date to be



Tab 4-f City of Charleston

**State Accommodations Tax
Committee**

Agenda Item



City of Charleston, South Carolina 2025 Community Assistance Grant Program

Community Assistance Grant Program Guidelines

Program Purpose

The City of Charleston's Community Assistance Grant Program allocates funding to tax-exempt, non-profit organizations that provide critical services to the City of Charleston community. This grant program is funded directly by the City. Applicants must demonstrate how service delivery will directly impact the citizens of the City of Charleston. Applications are received and reviewed by the City's Grants Advisory Committee who propose grant awards. The proposed grant awards are included in the Mayor's budget and presented to City Council for final consideration. Grant requests should be appropriate to the scale of the project and may not exceed \$25,000.00.

Grant Application Tips

Be sure you are completing the 2025 version of the Community Assistance grant application. A digital copy of the application is available on the City's website at www.charleston-sc.gov. Applicants must be registered with the SC Secretary of State's Division of Public Charities. For additional information, visit their website: www.scsos.com or call 803-734-1790.

Types of Eligible Service Areas

- Arts
- Community Development
- Education
- Environment
- Health & Human Needs
- Youth Development
- Public Safety

All applications must be received by August 22, 2024 at 3:00pm.



City of Charleston, South Carolina 2025 Community Assistance Grant Program

Application Instructions

Submission Instructions

- Applicants must submit 10 hard copies of the full application package with all attachments. No faxed or emailed applications will be accepted.
 - One original version with pen-and-ink signatures on the application certification form.
 - 9 copies for the grants committee to evaluate applications.

Hard copies can be mailed or hand-delivered:

- Mailing Address:
City of Charleston
Attn. Grants Advisory Committee
P.O. Box 304
Charleston, SC 29402-0304
- Hand Delivered:
75 Calhoun Street
Suite 3500 - Procurement Office
Charleston, SC 29401

Format

- Be mindful of the word count when writing your narrative sections.
- Print two-sided copies to conserve paper.

City Contact Information

- Andrew Jones, Director of Budget Management
(843) 724-3714 | jonesa@charleston-sc.gov
- Cherrie-Ann Caton, Grants Compliance Manager
(843) 965-4055 | catonc@charleston-sc.gov

All applications must be received by August 22, 2024 at 3:00pm.



City of Charleston, South Carolina 2025 Community Assistance Grant Program

Submission Checklist

1. Completed Community Assistance Grant Application
2. Completed Community Assistance Budget Form
3. Signed Certification Form
4. Organizational Chart
5. List of Board Members by Role and Affiliation
6. Copy of IRS Tax State Determination Letter
7. Copy of Registration Confirmation Letter from the SC Secretary of State's Division of Public Charities

** No other attachments will be accepted. No late submissions will be accepted. **

All applications must be received by August 22, 2024 at 3:00pm.



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

Community Assistance Grant Application

Applicant Information

Name of Organization:	
Contact Name and Title:	
Email Address:	
Phone Number:	
Mailing Address:	
City, State, Zip Code:	
Street Address (if different):	
Website:	
Federal Employer Identification Number:	
Years of Organization in Operation:	

Funding Request

Funding Request Amount:	
Total Estimated Budget for Requested Activity:	
New Project, Existing, or Expanded Project:	
Funding Request Description: <i>1-2 sentences</i>	

Service Delivery

Percentage of services delivered to the Citizens of the City of Charleston: %

Community Assistance funds will used to support the following eligible service area(s):

- | | |
|-----------------------|----------------------|
| Arts | Environment |
| Community Development | Health & Human Needs |
| Education | Youth Development |
| | Public Safety |



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

Section I: Organizational Background

Briefly state the history and mission of your organization.

This box is limited to 1400 characters including spaces.

Tax Status (select one by highlighting below):

Governmental Unit (select one by highlighting below):

Who in your organization is responsible for fundraising (highlight one or more below)?

Attach the following organizational documents:

Organizational Chart

List of Board Members by Role and Affiliation

Copy of IRS Tax State Determination Letter

Copy of Registration Confirmation Letter from the SC Secretary of State's
Division of Public Charities



City of Charleston, South Carolina 2025 Community Assistance Grant Program

Section II: Funding Request

Please provide a breakdown of FY2025 Expenses by programmatic and administrative/ general expenses.

Category	Programmatic Expenses	Administrative/ General Expenses
Supplies		
Equipment		
Travel/ Training		
Personnel		
Marketing/ Promotions		
Other		
Total Funds Requested		

Provide a summary of your funding request. How does your funding request support the goals of the Community Assistance Grant Program to provide critical services to City of Charleston citizens?

Please limit your response to 4,000 characters (each box below is limited to 2,000 characters).



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

What is the financial need for requesting City funds? If applicable, please provide justification if the requested amount has been increased compared to prior years.

This box is limited to 1400 characters.



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

Section III: Project Details

Describe your service population of citizens within the City of Charleston. Who are they and where are they located? How was the need for your services identified? Include accurate and verifiable statistical data to demonstrate the need for the project.

This box is limited to 1400 characters including spaces.

**What is your organization's capacity to successfully implement the proposed project?
Share staff qualifications, prior experience, etc.**

This box is limited to 1400 characters including spaces.



City of Charleston, South Carolina 2025 Community Assistance Grant Program

Explain how your proposed project is related to other community programs that address similar needs and serve similar populations. Highlight how your project fills service gaps, avoids duplication, and collaborates with partner agencies.

This box is limited to 1400 characters including spaces.

Is this a one-time project or ongoing project? If it is an ongoing project, identify funding sources or fundraising strategy to sustain the project in the future.

This box is limited to 1400 characters including spaces.



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

Describe the timetable for implementation of requested funds.

This box is limited to 1400 characters.

How will you track and measure your impact using Assistance funded activities during the grant period to ensure accuracy when completing grant reports?

This box is limited to 880 characters.



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

Community Assistance Budget Form

Applicant's Overall Operating Budget

Fiscal Year (MM/DD/YYYY) from _____ to _____

Will your organization's 2025 budget be different than 2024 and prior years? Has the scope of your program offerings remained the same, expanded, or decreased since last year?

This section is limited to 880 characters including spaces.

History of Funding Received from the City of Charleston

Year	Source	Amount
2022	Comm. Asst.	
	Other:	
2023	Comm. Asst.	
	Other:	
2024	Comm. Asst.	
	Other:	

Additional Funding Sources Secured for the Requested Grant Activity

Source	Amount



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

A. Contributed Income

Source	FY 2022	FY 2023	FY 2024
Government Grants			
Municipal			
County			
State			
Federal			
Foundation Grants			
Contributions			
Memberships			
Other:			
TOTAL CONTRIBUTED INCOME			

B. Earned Income

Source	FY 2022	FY 2023	FY 2024
Fees / Sold Services			
Admission / Single Tickets			
Season Tickets / Subscription			
Tuition / Fees			
Workshops, Seminars, Lectures, etc.			
Publications			
Concessions and/or Merchandise			
Advertising			
Space Rental Fees			
Special Event Fund Raisers			
Other:			
TOTAL EARNED INCOME			

TOTAL COMBINED INCOME (A+B)			
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C. Expenses

Source	FY 2022	FY 2023	FY 2024
Program Services			
Fundraising			
Administration, Management, General			
Other:			
TOTAL EXPENSES			



**City of Charleston, South Carolina
2025 Community Assistance Grant Program**

Certification Form

I hereby certify that the applicant organization complies with all Americans with Disabilities Act requirements, and does not discriminate on the basis of race, color, age, sex, religion, sexual orientation, physical disability, or national origin, and that all funds that may be received by applicant organization from the City of Charleston will be solely used for the purposes set forth in this application and will comply with all laws and statutes. In particular, organizations receiving Community Assistance Funding will comply with state regulations requiring organizations to be registered with the South Carolina Secretary of State's Division of Public Charities.

Chief Executive Officer/ Executive Director

Signature

Name and Title

Date

Chief Financial Officer/ Board Chairperson

Signature

Name and Title

Date



Tab 5

**State Accommodations Tax
Committee**

Agenda Item

STATE ATAX APPLICATION REQUIREMENTS FOR THE TOWN OF KIAWAH ISLAND

2025 State Accommodations Tax Grant Application Process

The Town of Kiawah Island will receive applications each year from organizations vying for funding from the Town's 2% State Accommodations Tax Funds. The applications will be reviewed by the Town's State Accommodations Tax Committee and qualified applications will be forwarded to the Ways and Means for recommendation to the Town Council with recommendations for funding. There will be at least two windows per calendar year for applicants to apply for funding. Once forwarded, recommendations for funding will be evaluated by the Town Council of Kiawah Island and funding approval may then be granted.

The funding criteria will follow the SC State Code guidelines found in Title 6, Section 4, and be allocated to organizations and events that support, promote, and encourage the growth of tourism and tourism-related activities in the Town and nearby areas. The criteria include:

- Promotion of the arts and cultural events
- Construction, operation, and maintenance of civic and cultural facilities
- Public health and safety services and facilities (percentage related to tourists)
- Public facilities including parking lots, parks, restrooms, etc.
- Beach renourishment and erosion control and repairs
- And other items enumerated in section 6-4-10

Applicants Requirements: The Town encourages and prioritizes applications from organizations located or operating within the Town, with the planned use of funds within the town. However, if funds exist, the Town will consider funding organizations located outside of the Town for qualified projects within or in close proximity to the town.

The SATAX Grant Application and the application deadline may be found here: (appropriate town website link). Once the application is filed, the Town Staff will review it for compliance with state laws and the Town of Kiawah Island requirements to determine eligibility. Applicants meeting all the requirements will be asked to present to the Town's SATAX committee at the subsequent meeting.

Funding grants will be in the form of reimbursements for eligible expenses as incurred.

Application timeline and SATAX meeting schedule for the first half of 2025:

Open Applications	March 5, 2025
Application Deadline	April 17, 2025
Staff Review	Week of April 21, 2025
SATAX Presentations by Applicants	TBD
Ways and Means Recommendation	June 3, 2025 (Meeting at 10:00 A.M.)
Town Council review/approval	June 3, 2025 (Meeting at 1:00 P.M.)
Recipient notification	June 4, 2025