



COUNTY OF LEXINGTON, SOUTH CAROLINA

ORDINANCE 96-21

AN ORDINANCE FOR THE PURPOSE OF ESTABLISHING A  
TOURISM DEVELOPMENT FEE TO APPLY TO ALL LODGING  
ACCOMMODATIONS LOCATED IN THE COUNTY OF  
LEXINGTON, SOUTH CAROLINA

WHEREAS, the County of Lexington wishes to build and enhance the tourism economy of the county, and

WHEREAS, the County of Lexington desires to more strongly support advertising and promotion to potential tourists and service to tourists, convention delegates and the public at large through the enhancement of meeting and public assembly facilities, and

WHEREAS, tourists and other non-residents account for the overwhelming majority of the use of lodging facilities in the County of Lexington and further that tourism is a year-round industry in the County, and

WHEREAS, the County Council of the County of Lexington finds and concludes that the imposition of a three percent (3%) tourism development fee upon the rental of hotels, motels, and other lodging establishments in the County that offer accommodations to tourists and travelers, to be dedicated to the purpose of increasing the attraction of and improving the services provided to tourists will provide appropriate and efficient means of funding additional meeting and public assembly facilities as well as other enhancement to services for tourists and convention delegates,

NOW, THEREFORE, BE IT ORDAINED and enacted by the County Council of Lexington County, South Carolina, duly assembled, and by authority of the same as follows:

**Section 1 - Definition** - Accommodation is defined as any room (excluding meeting and conference rooms), campground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, motel, inn, condominium, "bed and breakfast," residence, or any other place in which rooms, lodgings, or sleeping accommodations are furnished for consideration within Lexington County, South Carolina. The gross proceeds received from the lease or rental of sleeping accommodations supplied to the same person or persons for a period of thirty (30) continuous days are not considered proceeds from transients.

**Section 2 - Tourism Development Fee** - A uniform fee equal to three percent (3%) is hereby imposed on the gross proceeds derived from the rental of any accommodations within the County of Lexington.

**Section 3 - Payment of Tourism Development Fees** - Payment of the tourism development fee established herein shall be the liability of the consumer of the services. The fee shall be paid at the time of delivery of the services to which the fee applies, and shall be collected by the provider of the services. The County shall promulgate a form of return which shall be utilized by the provider of the services to calculate the amount of tourism development fees collected and due. This form shall contain a sworn declaration as to the correctness thereof by the provider of services.

The provider of services shall remit the form, a copy of the State of South Carolina sales tax computation form, and the tourism development fees due not later than the 20th of each month to the County of Lexington Finance Office, 212 South Lake Drive, Lexington, South

Carolina.

**Section 4 - Tourism Development Fee Special Revenue Fund** - An interest-bearing, segregated and restricted account to be known as the "Lexington County Tourism Development Fee Special Revenue Fund" is hereby established. All revenues received from the tourism development fee shall be deposited into this fund. The principal and any accrued interest in this fund shall be expended only as permitted by this Ordinance.

**Section 5 - Distribution of Funds** - All funds placed in the County of Lexington Tourism Development Fee Special Revenue Fund including accrued interest shall be expended only for the purpose of investigating the feasibility of the construction of public meeting facilities, the construction of public meeting facilities and for other enhancements to services used by tourists and convention delegates within or outside the County of Lexington. Any such expenditure shall be authorized by written Resolution of Lexington County Council.

**Section 6 - Inspections, Audits and Administration** - For the purpose of enforcing the provisions of this Ordinance, the Director of Finance, or other authorized agent of the County, is empowered to enter upon the premises of any person subject to this Ordinance and to make inspection, examine and audit books and records. It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four(24) hours' written notice. In the event an audit reveals that false information has been filed by the remitter, the cost of the audit shall be added to the correct amount of fees determined to be due. All operational and administrative costs associated with the billing and collection of this tourism development fee will be charged to the County Finance Department and will be paid for from the earned interest paid to the County. The Finance Director may make systematic inspections of all accommodations within the County to ensure compliance with this Ordinance. Records of inspections shall not be deemed public records.

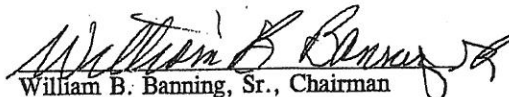
**Section 7 - Violations and Penalties** - It shall be a violation of this Ordinance to:

- a. fail to collect the tourism development fee in connection with the rental of any accommodations to transients,
- b. fail to remit to the County of Lexington the tourism development fee collected, pursuant to this Ordinance on a monthly basis,
- c. knowingly provide false information on the form of return submitted to the County of Lexington,
- d. fail to provide books and records to the County Finance Department for the purpose of an audit upon twenty-four (24) hours' written notice.

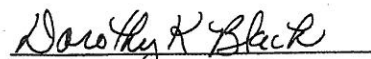
The penalty for violation of this ordinance shall be five (5%) percent per month, charged on the original amount of the tourism development fee due, up to a maximum of 100%. Additionally, violators may be deemed guilty of a misdemeanor, subject to a \$500.00 fine and/or imprisonment for up to thirty (30) days for violation of this Ordinance.

**Section 8 - Sunset Provision** - The fees set forth herein shall terminate upon the final payment for the cost of constructing any of the facilities as described in Section 5.

**Section 9 - Effective Date** - This Ordinance shall be effective as of January 1, 1997.

  
William B. Banning, Sr., Chairman

ATTEST:

  
Dorothy K. Black, Clerk

First Reading: October 28, 1996  
Second Reading: November 11, 1996  
Public Hearing: December 9, 1996  
Third & Final Reading: December 19, 1996  
Filed w/Clerk of Court: December 26, 1996