

CHAPTER 11. HOSPITALITY FEES

Sec. 7-11-1. Hospitality Fees

A Hospitality Fee is a 1 % per month fee imposed on the purchase of prepared or modified food and/or beverages intended for immediate consumption and/or on paid admissions to places of amusement.

Sec. 7-11-2. Businesses Required To Pay Hospitality Fees

Food service, golf or amusement establishments are responsible for the collection of the fee from patrons and the monthly remittance of these collections to the Town.

1. Examples of establishments required to pay Hospitality Fees:

- ◆ Patrons or consumers of restaurants, bars and lounges, other food service establishments, and grocery and convenience stores (if they sell prepared or modified foods and/or beverages.
- ◆ Patrons of establishments who currently charge State of South Carolina Admissions tax.

For restaurants, bars and other food service establishments, all food sales of prepared food for immediate consumption either on or off premises and beverage sales to include, but not be limited to, all alcohol, beer or wine sales for on premise consumption would be responsible for paying a hospitality fee.

For all convenience stores, grocery stores and other food services facilities, all food and beverage sales prepared or modified as a meal for immediate consumption to include, but not be limited to, Heated foods, (pizzas, nachos, hotdogs, sandwiches, chicken, etc.) prepared sandwiches and salads, sliced meat and vegetable trays, fountain drinks, would be responsible for paying a hospitality fee.

For all businesses that involve entertainment and/or amusements for the general public, to include, but not be limited to, all golf courses, bowling alleys, waterslides, bingo halls, miniature golf courses arcades, theaters, skating rinks, piers, nightclubs, zoos, and other entertainment or amusement centers.

Sec. 7-11-3. Businesses Exempt from Hospitality Fees:

Items included, but not limited to, are pre-packaged foods, bulk or packaged cold deli products, canned and bottled drinks.

Admissions charged by any non-profit or eleemosynary organization exclusive for religious, charitable, scientific or educational purposes.

All other entities specifically exempted from payment of state license tax on admissions established in South Carolina Code §12-21-2420 shall be exempt from this hospitality fee.

Sec. 7-11-4. Payment Due

Fees will be remitted to the Town of Atlantic Beach by the 20th of each month for the prior month's total collections. Each remittance must include a completed Hospitality Fee Monthly Reporting Form. For zero gross sales, the Hospitality Fee Reporting Form must be submitted indicating the zero gross total. Businesses collecting the fee from multiple locations must complete a separate reporting form for each location. However, the total Hospitality Fee due may be sent on one check.

Sec. 7-11-5. Penalties

Remittances are considered delinquent if postmarked by the U.S. Postal Service after the 20th of the following month. A penalty payment of 10% must accompany any payment postmarked after the 20th but before the end of the month. A penalty of 10% of the unpaid fee will be charged for each month or portion thereof after the due date, until paid.