



CITY OF ORANGEBURG

TWO PERCENT (2%) HOSPITALITY/ACCOMMODATIONS FEE

Please remit to the City of Orangeburg by the 20th day following the end of the reporting period to avoid a 5% penalty.

PO Box 1183 * 979 Middleton ST, SE * Orangeburg SC, 29116
Phone (803) 533-3750

www.orangeburg.sc.us

CITY OF ORANGEBURG

PO BOX 1183, ORANGEBURG, SC 29116-1183

PHONE: (803) 533-3750 * www.orangeburg.sc.us

Hospitality & Accommodations Fee Monthly Report

Business/DBA Name

Business License
Number

Calculation of Hospitality & Accommodations Fees for _____ Month/Year

- | | | |
|--|---|-------|
| 1. Gross Proceeds from the sale of Food and Beverages
(Effective 12/3/1997) | + | _____ |
| 2. Gross Proceeds from the rental of Accommodations
(Effective 12/3/1997) | + | _____ |
| 3. Total Gross Proceeds (Line 1+ Line 2) | = | _____ |
| 4. Subtotal of Fees (Line 3 x 2.00%) | | _____ |
| 5. Penalty Due on Delinquent Fees (Line 4 x 5% or 10%)
5% due for payments made 21st -31st of month
10% due for payment made after the end of the month

(Note that if payment is received late and penalty not
included, payment will not be considered made and may be
subject to a ticket for non-payment of fees.) | + | _____ |
| 6. Total Fees Due (Line 4 + Line 5) | = | _____ |

Form must be completed in its entirety, and
amount enclosed should match line 6.

**I certify that all the information included on this form and any corresponding attachments
is a true and accurate representation of proceeds for this business.**

Authorized Signature/Printed Name

Date

Email Address

Phone Number

Frequently Asked Questions

What is a Hospitality Fee?

A 2% fee imposed on the purchase of prepared or modified food and/or beverages intended for immediate consumption.

Why was it necessary to implement a Hospitality & Accommodations Tax Fee?

To fund necessary capital improvements such as beautification projects and tree plantings, promotional efforts, downtown improvements including Streetscape phases, promotional activities, parking lots, airport improvements, Edisto Gardens projects, Christmas lights and other projects. Funds are also used to fund Keep America Beautiful, the Downtown Orangeburg Revitalization Committee, and the Orangeburg Community Development Corporation.

Who is responsible for the collection and remittance of the Hospitality Fee?

The food service establishment is liable for the collection of the fee from patrons and the monthly remittance of these collections to the City of Orangeburg monthly.

How should the fee be remitted?

Fees must be remitted to the City of Orangeburg Finance Department or via on-line at www.orangeburg.sc.us monthly by the 20th for the prior month's total collections. Each remittance must be accompanied by a completed Hospitality & Accommodations Tax Fee Monthly Reporting Form.

How can I get additional remittance forms?

Go online to www.orangeburg.sc.us/hosp

What if my fee payment is delinquent?

A 5% penalty per month should accompany all delinquent remittances. If the 20th of the month falls on the weekend, remittances must be postmarked by the 20th or received the Friday before. After the 31st of the month, the penalty increases to 10%. Tickets for unpaid hospitality or accommodation fees can and will be issued on delinquent accounts.

Am I required to submit a form if my gross proceeds for the month were \$0.00?

Yes, all businesses that provide these types of services are required to submit a form each month regardless of sale amounts.

Restaurants and Bars

What sales are affected by the Hospitality Fee for restaurants, bars and other food service establishments?

ALL food and beverage sales.

Convenience Stores and Grocery Stores

What sales are affected by the Hospitality Fee for convenience stores and grocery stores?

All food and/or beverage sales prepared or modified as a meal for immediate consumption.

What are some examples of prepared and/or modified food and beverages covered by the Hospitality Fee sold by convenience stores and grocery stores?

- a) Heated foods (pizza, nachos, hot dogs, sandwiches, chicken, vegetables, etc.)
- b) Prepared sandwiches, salads, doughnuts, and cakes
- c) Fountain drinks, frozen drinks, coffee, cappuccino, etc.

What are some examples of prepared and/or modified food and beverages NOT covered by the Hospitality Fee sold by convenience stores and grocery stores?

- a) Packaged Foods
- b) Canned or bottled beverages.
- c) Prepackaged cold deli products.

Accessory Food Service Facilities

What sales are affected by the Hospitality Fee for food service which is an accessory to the primary business (arcades, amusements, theaters, etc.?)

Prepared or modified food and beverage items such as fountain drinks, popcorn, nachos, etc.

Accommodations

What sales are affected by the Hospitality and Hospitality Fee for Accommodations?

The rental charge for rooms, campground spaces, lodging or sleeping accommodations furnished to transients for less than 90 consecutive days and those guest charges that are affected by State Accommodations tax.