

## ARTICLE III. ACCOMMODATIONS\*

### Sec. 7-121. Definitions.

[The following words, terms and phrases when used in this article shall have the meanings herein set out:]

*Accommodations* is defined as any room (excluding meeting and conference rooms), camp ground spaces, recreational vehicle space, lodgings or sleeping accommodations furnished to transients by any hotel, inn, condominium, motel, "bed and breakfast", residence, or any other place in which rooms, lodgings or sleeping accommodations are furnished for consideration within the county. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person or persons or a period of thirty (30) continuous days or longer are not considered proceeds from transients.

*County* means Cherokee County and all of the municipalities within the geographical boundaries of the county.

(Ord. of 6-28-99, § 1)

### Sec. 7-122. Accommodations fee—Imposed.

A uniform fee equal to three (3) percent is hereby imposed on the gross proceeds derived from the rental of any accommodation within the county.

(Ord. of 6-28-99, § 2)

### Sec. 7-123. Same—Payment.

Payment of the accommodations fee established herein shall be the liability of the consumer of the accommodations 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 services to calculate the amount of accommodations 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's sales tax computation form, and the accommodations fees due on the twentieth day of each month, or, when such twentieth day falls on a Saturday or Sunday or legal holiday, the first business day

\***Editor's note**—An ordinance adopted June 28, 1999, did not specifically amend the Code; hence, inclusion of §§ 1—7 of said ordinance as Art. III, §§ 7-121—7-127 of this chapter was at the discretion of the editor.

thereafter, commencing in July 1999, to the Cherokee County Treasurer's Office, at 110 Railroad Ave., Gaffney, South Carolina 29340. (Post Office Box 1267, Gaffney, South Carolina 29342)

(Ord. of 6-28-99, § 3)

**Sec. 7-124. Same—Special revenue fund.**

An interest-bearing segregated and restricted account to be known as the 'Cherokee County Accommodations Fee Special Revenue Fund' is hereby established. All revenues received from the accommodations fee shall be deposited into this fund. The principal and any accrued interest in the fund shall be expended only as permitted by this article.

(Ord. of 6-28-99, § 4)

**Sec. 7-125. Same—Distribution of funds.**

The county council shall distribute the accommodations fees collected and placed in the Cherokee County Accommodations Fee Special Revenue Fund to be used for capital projects and the support of tourism and tourist services in a manner that will best serve the tourist from whom it was collected. It shall be the responsibility of the county council to ensure that any and all money expended from the Cherokee County Accommodations Fee Special Revenue Fund shall be spent to build and operate capital projects and to support tourism and tourists in a manner which will serve and attract tourists and benefit those tourists who regularly seek accommodations in the county.

(Ord. of 6-28-99, § 5)

**Sec. 7-126. Inspections, audits and administration.**

For the purpose of enforcing the provisions of this article, the compliance officer, finance officer, or other authorized agent of the county, is empowered to enter upon premises of any person subject to this article and to make inspections, 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 that an audit reveals that false information has been filled by the remitter, the costs 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 accommodations fee will be charged to the special revenue fund. The compliance officer, finance officer, or other authorized agent of the county may make systematic inspections of all accommodations within the county to ensure compliance with this article. Records of inspections shall not be deemed public records.

(Ord. of 6-28-99, § 6)

**Sec. 7-127. Violations and penalties.**

It shall be a violation of this article to:

- (1) Fail to collect the accommodations fee in connection with the rental of any accommodations to transients;

- (2) Fail to remit to the county the accommodations fee collected, pursuant to this article on a monthly basis;
- (3) Knowingly provide false information on the form of return submitted to the county;
- (4) Fail to provide books and records to the compliance officer, finance officer, or other authorized agent of the county, for the purpose of an audit upon twenty-four-hour written notice.

The penalty for violation of this article shall be five (5) percent per month or any part thereof, charged on the original amount of the accommodations fee due, up to a maximum of one hundred (100) percent. Additionally, violators may be deemed guilty of a misdemeanor, subject to a five hundred dollar (\$500.00) penalty for violation of this article. Each day a violation remains in effect shall constitute a separate violation of this article.

(Ord. of 6-28-99, § 7)

**Secs. 7-128—7-138. Reserved.**