

**HORRY COUNTY**  
**ACCOMMODATIONS TAX FUNDING**  
**APPLICATION PROCEDURES**

**ORDER OF ATTACHMENTS:**

1. Application
2. Exhibit A1 – detailed proposed budget for program being requested
3. Exhibit A2 - detailed proposed budget for specific planned expenditures *within* the program being requested
4. Exhibit B (if applicable) – explanation of tourism-related program other than the categories listed on item # 3 of application
5. Exhibit C – explanation how program would serve unincorporated beach areas or affect tourists in other areas of the County
6. Exhibit D (if applicable) – detailed explanation of long-term financing request
7. Exhibit E (if applicable) – explanation how program could continue for a five-year period without requested level of funding
8. Board of Directors (members)
9. IRS Letter of Determination

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# APPLICATION FOR ACCOMMODATIONS TAX FUNDING

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## Horry County Government

For Fiscal Year 2026 (7/1/25 – 6/30/26)

Date: \_\_\_\_\_

To apply for Accommodations Tax funding complete this form and mail it with exhibits to **c/o Horry County Finance Department, Attn: Lisa Roberts, Committee Coordinator, P. O. Box 296, Conway, SC 29528**. The funding process may continue throughout the fiscal year but is contingent upon available funding.

All applications must be received by the Committee Coordinator by February 28, 2025. Call or check online for meeting dates at <http://www.horrycountysc.gov/Calendar>.

Amount of Request: \_\_\_\_\_

Program Purpose / Specific Use: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Sponsoring Organizations/Applicant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

*Note: Please attach a complete listing of the Board of Directors (members) of the applicant organization.*

Primary Contact (Name & Title) : \_\_\_\_\_

Address: \_\_\_\_\_ Email Address: \_\_\_\_\_

\_\_\_\_\_

Telephone numbers:

Home: \_\_\_\_\_ Work: \_\_\_\_\_ Cell: \_\_\_\_\_

Secondary Contact (Name & Title) : \_\_\_\_\_

Address: \_\_\_\_\_ Email Address: \_\_\_\_\_

\_\_\_\_\_

Telephone numbers:

Home: \_\_\_\_\_ Work: \_\_\_\_\_ Cell: \_\_\_\_\_

1. How long has this organization been in existence? \_\_\_\_\_

a. Is this organization currently chartered as a private, non-profit corporation under South Carolina Law?

Yes                      No

Date of Charter: \_\_\_\_\_

b. Does this organization have an IRS Determination Letter?

Yes                      No

If answered **yes** above, **copy of IRS Determination Letter must be attached to this application to be considered for ATAC funding.**

*Note: If the organization has provided this item at a prior date, it is not a requirement to attach it again to this application. If the organization has already provided this item please check here .*

c. Does this organization have a Federal Identification number?

Yes                      No

Federal I.D. #: \_\_\_\_\_

**\*New IRS regulations require Horry County to get a Form W-9 from any organization receiving funds; therefore a completed W-9 must be attached to this application to be considered for ATAC funding.**

2. The Accommodations Tax law requires that any organization receiving funds from the tax must submit a budget of planned expenditures for the project. (S. 6-4-10)

**a. Attach a detailed proposed budget for the program being requested as - Exhibit A1.**

**b. Attach a detailed proposed budget for the specific planned expenditures within the program being requested as - Exhibit A2.**

**Special note: The organization must receive approval of Horry County prior to the expenditure of these funds and must render an accounting to Horry County at the end of each fiscal year if distribution is \$15,000 or less and at the end of each quarter if the distribution is over \$15,000.**

3. This is the list of Tourism-related projects the law says County Council may approve the use of these funds for (S. 6-4-10):

*(Indicate below, which category or categories this program falls under)*

Advertising and Promotion

Promotion of the arts and cultural events.

Construction/ maintenance/ operation of facilities for civic and cultural activities.

Tourist services through public facilities such as rest rooms, dressing rooms, parks and parking lots.

Tourist Shuttle Transportation

Control and repair of waterfront erosion (Attach required permits).

Visitor Information Centers

**Special note: The Advisory Committee has decided that it will accept applications for programs that meet the intent of the Act beyond the limitations on advice that the law gave this list as **examples** of permitted programs.**

**If this program does not fall within the categories listed in item #3, please explain how it would work in the interest of tourism in the unincorporated areas of Horry County and attach as Exhibit B and check here .**

4. The law requires that County Council make tourism-related expenditures primarily in the geographical areas of the County where the tax is collected, where practical. (S. 6-4-10)

*Please explain how this program would primarily serve the unincorporated beach areas or affect tourists in other areas of Horry County and attach as Exhibit C.*

5. The law says that the County may issue bonds or enter into other long-term financial arrangements. (S. 6-4-15)

*If this program seeks such a commitment, attach complete details as Exhibit D and check here .*

6. If this event/program will use facilities or is utilizing accommodations located within a municipality, has a request for funding to that municipality for Accommodations Tax funding or other support been made?

Yes No

If answered **yes** above, what funding was requested? \$ \_\_\_\_\_

What funding was granted? \$ \_\_\_\_\_

Note: For applications located within or benefiting a municipality, the Advisory Committee may recommend a funding amount proportionate to the unincorporated County benefit.

7. List Accommodations Tax funding awarded by Horry County in the last 5 years for other events or projects.

FY 2021 \$ \_\_\_\_\_ FY 2022 \$ \_\_\_\_\_ FY 2023 \$ \_\_\_\_\_

FY 2024 \$ \_\_\_\_\_ FY 2025 \$ \_\_\_\_\_

8. Under the law, the incorporated areas receive specific allocations. If this program will serve these municipal areas as well as the unincorporated areas of the County, please estimate the service area by percentages.

_____ Atlantic Beach, Town of	_____ Myrtle Beach, City of
_____ Aynor, Town of	_____ North Myrtle Beach, City of
_____ Briarcliff Acres, Town of	_____ Shore Drive – Arcadia Area
_____ Conway, City of	_____ Surfside Beach, Town of
_____ Garden City Beach Area	_____ Unincorporated Beach Campgrounds
_____ Little River Area	_____ Other Unincorporated areas of Horry County
_____ Loris, Town of	_____ <b>Total</b>
<i>(Sum of all percentages cannot exceed a total of 100%)</i>	

The Accommodations Tax is a special purpose revenue, subject to certain factors the Advisory Committee cannot predict. For that reason, there is no guarantee that programs funded this year can continue to be funded from this source of revenue. It will be helpful to the Advisory Committee in future years to know whether this program is on-going and whether, once funded, it can continue through its own fund-raising efforts. The Committee feels strongly that no program should be penalized by an honest appraisal showing that future operations would be uncertain without these revenues, but we do feel that this information would help us develop some long-range plans so we can honestly inform County Council of what we feel would be longer-term pledges of support.

9. Can this organization continue this program for a five-year period without the requested level of funding?

Yes (*Attach explanation as Exhibit E*)

No

We thank you for the interest in your community that you have shown by developing this program and for the energy that we know has gone into this application process. We give you our promise that all applications will receive consideration that reflects our belief that every organization that has come forward with a proposition has the best interests of our community at heart.

And we give you our assurance that no application will be turned down because any organization has "failed to answer questions correctly." In our review, if we find that we do not have enough information to make our recommendations, a Accommodations Tax Coordinator will contact you and get more information, about the project you propose. We strive to provide County Council with the best-informed, most objective recommendations that we are capable of providing.

**Submitted by:**

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**Date:**

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**Horry County, South Carolina**  
**State Accommodations Tax Guidelines**

Excerpts from SC Revenue Ruling #98-22  
And

Accommodations Tax Guidelines published by  
the Tourism Expenditure Review Committee (TERC)

- A. Allocation and Spending of Accommodations Tax Funds
1. The first \$25,000 to the General Fund
  2. The balance remaining, after deduction of the \$25,000, must be allocated as follows:
    - a. 5% of balance to General Fund,
    - b. 30% of balance to special fund for advertising and promotion of tourism, and
    - c. 65% of balance, plus interest, to special fund for tourism-related expenditures
- B. Guidelines to Follow for Tourism
- “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. *According to the S.C. PRT, the Travel Institute of America and other agencies, travel distance is generally defined as 50 miles. However, the Tourism Expenditure Review Committee considers any event that brings in tourists to a region and boosts the local economy.*
- C. In the S.C. Revenue Ruling #98-22, the Department of Revenue’s official advisory opinion on the allocation of Accommodations Tax funds provides the requirements for tourism-related expenditures. Tourism related expenditures include:
1. advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
  2. promotion of the arts and cultural events;
  3. 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;
  4. 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;
  5. public facilities such as restrooms, dressing rooms, parks, and parking lots;
  6. tourist shuttle transportation;
  7. control and repair of waterfront erosion; and
  8. operating visitor information centers.
- D. Allocations to the special fund must be spent by the municipality or county within two years of receipt. If the allocations are not spent within two years, the municipality or county is subject to the provisions of Section 6-4-10. However, the time limit may be extended upon the recommendation of the county or municipality and approval of the South Carolina Accommodations Tax Oversight Committee in Section 6-4-35. An extension must include provisions that funds be committed for a specific project or program.
- E. In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical. Under the statute, in order to qualify as a “tourism-related expenditure” an expenditure must meet the following two tests:
1. The expenditure must be used to attract or provide for tourists.
  2. The expenditure cannot be used for an item that would normally be provided by the county or municipality.
- F. Additionally, if a county or municipality wishes to use Tourism-related Funds to provide additional county or municipal services, including, but not limited to, law enforcement, traffic control, public facilities and highway and street maintenance, the expenditure must also meet the following three requirements:
1. the expenditure must be for items that would normally not be provided by the county (i.e., if the item would be required even if the county or municipality had no tourist activity, then Tourism-related Funds may not be used to pay for the expenditure);
  2. the county or municipality must have a high concentration of tourism activity; and the amount of the expenditure must be based on the estimated percentage of costs attributable to tourists.
- G. Excerpts from November 12, 2009 to Horry County from the Tourism Expenditure Review Committee. *TERC has determined that the Loris Bog Off and the Aynor Harvest Hoedown do not meet the requirements as set forth in the same Section 2, par 6-4-10 4(b) which continues that A-Taxes should be used to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhances the ability of the county to attract and provide for tourist. Even though the expenditures have been considered compliant with the statute for some years, TERC has now come to the conclusion that neither event attracts tourism but rather serves the local community and the local citizens and their families. Should either event wish to request A-Tax funds specifically for out of market advertising and promotion of these events then such expenditure may be in compliance.*