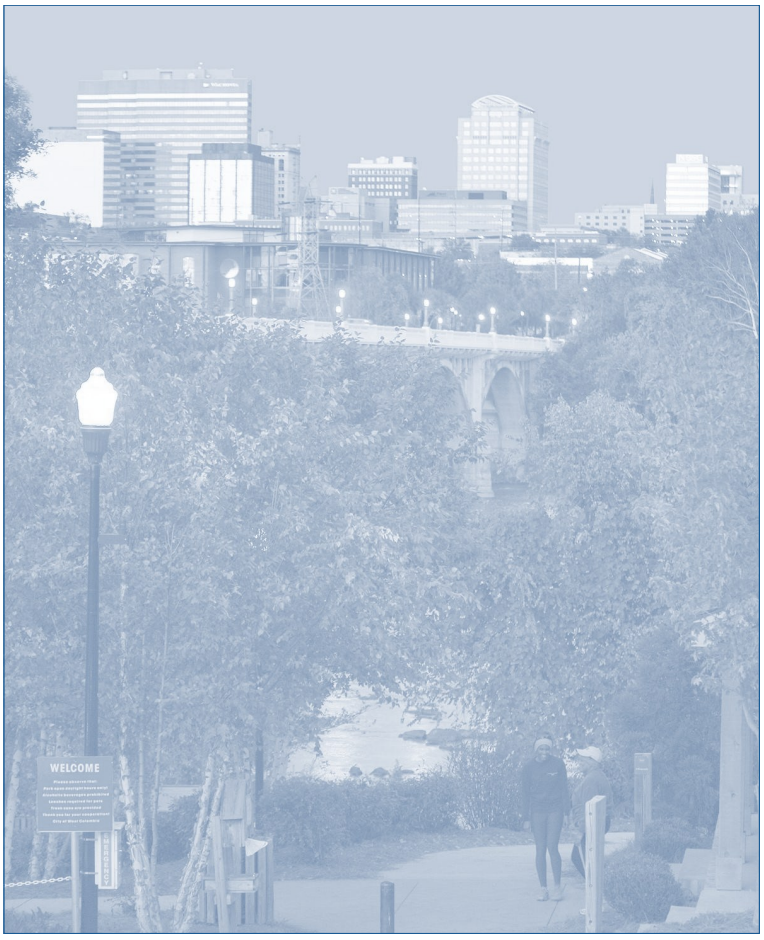
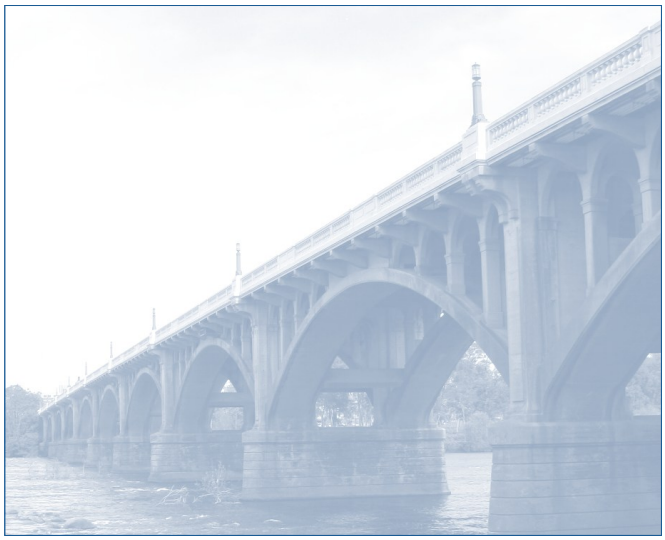
Hospitality Tax Packet









WEST COLUMBIA
• HEAD WEST •

PO Box 4044, West Columbia, SC 29171 l www.westcolumbiasc.gov l 803.791.1880



Frequently Asked Questions

What is a local hospitality tax? The City of West Columbia City Council authorized the levy of a two percent (2%) local hospitality tax on prepared meals and/or beverages, inclusive of alcoholic beverages, beer and wine sold in establishments effective September 1, 2016.

Does the hospitality tax reduce my business earnings? No, the hospitality tax is similar to the state sales tax in that it is a pass through to the customer. As a business owner you will charge 2% for local hospitality taxes remitted to the City of West Columbia.

*"***Section 2.** The tax imposed by this ordinance shall be collected from the customer when payment for meals or beverages is tendered and shall be held in trust for the benefit of the City until remitted…"

Please note: Hospitality taxes collected from patrons should not be used as operating income for the business.

Where does this tax money go? The city is required to deposit the funds into a local hospitality tax fund maintained separately from the general fund in accordance with state law. The city's use of hospitality tax funds is for tourism related activities and improvements.

What is the definition of an establishment responsible for local hospitality tax collections? An establishment shall mean any business, private club, or non-profit institution other than a private club which has a fixed place of operations, or uses a mobile device on a regular basis, within the city and which from that location or device sells prepared meals and/or beverages inclusive of alcoholic beverages, beer, and wine, whether for on-premises consumption, take-out, or delivery. As used in this definition, non-profit institution shall include any medical, educational, or social service facility which makes the service of prepared meals and beverages available for sale to the public at-large on a regular basis.

Which business types are required to collect and remit this money to the city? Restaurants, bars and lounges, private clubs, hotels and motels, caterers, grocery stores, convenience stores (if they sell prepared or modified foods and/or beverages) and other food service establishments.

How will this tax be remitted to the City of West Columbia? The hospitality tax collected shall be remitted to the city on the reporting form provided in this packet. The forms must be postmarked by the 20th day of the month following the closing date of the period for which the tax payment is to be remitted. For example, taxes collected in September must be postmarked by October 20th.

The tax must be remitted:

- On a monthly basis when the estimated amount of tax is more than $50.00 a month. The closing date is the last day of the month.
- On a quarterly basis when the estimated amount of tax is $25.00 to $50.00 per month. The closing dates are the last days of the months of March, June, September and December.
- On an annual basis when the estimated amount of average tax is less than $25.00 a month. The closing date is the last day of December.

Frequently Asked Questions—*Continued*

What is considered a prepared meal? A prepared meal would be any food and/or beverage, inclusive of alcoholic beverages, beer and wine, prepared or modified by an establishment which at the time of sale is ready for consumption by members of the public, regardless of the actual quantity, presentation, or packaging, without regard to the time of day of the sale.

What sales are affected by the Local Hospitality Tax?

Restaurants/Bars/Lounges/Private Clubs/Hotels/Motels/Caterers:
All food and/or beverage sales including alcoholic beverages.

Convenience Stores, Grocery Stores, and Other Food Service Establishments:

All food and/or beverage sales prepared, modified and ready for consumption.
Some examples are:

- Heated foods (muffins, bagels, etc.)
- Oven ready pizzas (including the sale of individual slices)
- Nachos, hot dogs, sandwiches made to order or made in advance
- Oven fried or rotisserie chicken
- Hot and cold side items (e.g., vegetables, macaroni and cheese, mashed potatoes, potato salad, cole slaw, etc.)
- Fountain drinks, frozen drinks dispensed from a fountain machine (e.g., smoothies), coffee, tea, hot chocolate, cappuccino
- Ice cream dipped or prepared in parlors, frozen yogurt
- Doughnuts, pastries, and other bakery items which are prepared or modified
- Prepared sandwiches and salads
- Foods and beverages prepared for catering
- Bulk or cold deli products “repackaged” for household consumption
- Party Platters

These items are EXEMPT from the Local Hospitality Tax:

- Canned or bottled drinks
- Pre-packaged foods – not prepared or modified
- Bags of chips, pretzels, nuts, candy or other pre-packaged snack food items
- Any alcohol, including beer and wine, that is sold in cans or bottles and is not intended for consumption on the premises
- Whole fruit consolidated into a basket

What happens if my hospitality tax form is postmarked after the 20th day following my closing period? Returns with a **U.S. mail postmark date (not metered date)** on or before the due date are considered timely filed. If the 20th day of the month falls on a Saturday, Sunday, postal service holiday or city holiday, then payments postmarked or made at the city’s Customer Service Department (located at City Hall) on the next business day will be accepted as timely filed. A 5% late fee is imposed on the unpaid tax for each month, or portion thereof, after the due date until paid.

Can I pay my hospitality tax by credit card? Yes, in-person, at Customer Service, in City Hall. You may pay by cash, check or money order.

FREQUENTLY ASKED QUESTIONS—*CONTINUED*

Where should I send my hospitality tax payments?

The reporting form and payment should be delivered or mailed to:

City of West Columbia
Attn: Hospitality
Post Office Box 4044
West Columbia, SC 29171

What happens if I lose my packet/forms? If you lose your packet/forms please visit our website at www.westcolumbiasc.gov and download the forms for the remainder of the year or call at (803) 791-1880, option 4.

How long do I need to keep my records? Every business required to remit taxes shall maintain books and records showing the taxes due for a period of five years after the tax is due. The Treasurer, or his/her designee, shall have access to these books and records to assure compliance with the city code.

What happens if I fail to make the required hospitality tax payments? Local hospitality taxes remaining unpaid after the due date will be sent a Notification of Hospitality Tax Violation. The city may proceed with all available procedures under the law including, but not limited to, a Municipal Summons to appear in Municipal Court.

Section 4. The failure of any vendor subject to this ordinance to remit to the City the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than $500.00 or imprisonment for up to thirty (30) days, or both.— Hospitality Tax Ordinance

If I own more than one business that is required to remit hospitality taxes, do I have to send a separate check for each location? No, one check for all locations will be acceptable. However, please submit a separate hospitality tax form for each location, and mail the check and forms together.

If you have additional questions, please call **(803) 791-1880, option 4, or email hospitality@westcolumbiasc.gov**.



City of West Columbia Hospitality Tax
Payment Record

Taxes Collected During Month	Postmarked by Due Date	Amount Paid	Check Number
July	August 20th		
August	September 20th		
September	October 20th		
October	November 20th		
November	December 20th		
December	January 20th		
January	February 20th		
February	March 20th		
March	April 20th		
April	May 20th		
May	June 20th		
June	July 20th		



Hospitality Tax Registration Form

(Please Print or Type)

Date Opened: _____

Business Information

D/B/A Business Name: _____ Business Phone: _____

State Retail License Number: _____ Federal ID or SSN: _____

Physical Location: _____

City: _____ State: _____ Zip: _____

Estimated Monthly Sales Subject to Hospitality Tax: _____

Owner Information

Owner, Partnership, or Corporate Charter Name: _____

Address: _____

City:_____ State: _____ Zip Code: _____

Contact Name: _____

Contact Phone: _____

Hospitality Tax Responsibility

Name of Person or Firm Responsible for Reporting Hospitality Tax: _____

Contact Name: _____

Contact Phone: _____

Mailing Address for all Correspondence: _____

City: _____ State: _____ Zip Code: _____

I certify that all information on this form is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Print Name & Title: _____

Phone: _____

Remit to

Please mail Registration Form to:
City of West Columbia
Attn: Hospitality
PO Box 4044
West Columbia, SC 29171-4044

You may email a signed copy to hospitality@westcolumbiasc.gov.

City of West Columbia, South Carolina
Local Hospitality Tax Reporting Form

Mail to: City of West Columbia, Hospitality
Post Office Box 4044, West Columbia, SC 29171

Hospitality Sales Tax Form for Month: _____

Business Name: _____ Physical Location: _____
(Please Print)

Mailing Address: _____ Fed. ID or SS #: _____

City: _____ State: _____ Zip: _____

Contact Name: _____ Contact Phone: _____

Basis of Tax Remittance: *(Please check one)* _____ Monthly _____ Quarterly _____ Annually

Computation of Hospitality Tax

1. Gross Sales of Food and/or Beverages — 1. $ _____

2. Gross Sales: _____ **X** 2% (.02) — 2. $ _____
From Line 1 *(Hospitality Tax)*

3. Late Fee **per month if not paid by due date**

_____ **X** 5% (.05) **X** _____ — 3. $ _____
H Tax From Line 2 *Number of months late* *(Late Fee)*

4. Total Local Hospitality Tax Due to City of West Columbia. — 4. $ _____
(Line 2 + Line 3) *(Total Due)*

Important: Pursuant to the West Columbia Hospitality Tax Ordinance, city hospitality taxes that remain unpaid after the due date will be subject to all available procedures under the law, including but not limited to, ordinance summons.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief.

Taxpayer Signature & Title _____ **Date** _____

Please Print Name & Title _____

For Office Use Only

____ Assess Late Fee Postmark Date _____