



City of Pickens  
 P.O. Box 217  
 219 Pendleton Street  
 Pickens, SC 29671  
 (864) 878-6421  
 cityofpickens.com

## Hospitality Tax Reporting Form

\_\_\_\_\_  
 Name of Business

\_\_\_\_\_  
 Address

\_\_\_\_\_  
 FEIN or SS #

\_\_\_\_\_  
 Contact Name

\_\_\_\_\_  
 Contact Email

Reporting Type (Check Box That Applies)	
<input type="checkbox"/>	Monthly (average tax more than \$50.00 a month)
<input type="checkbox"/>	Quarterly (average tax equal to or less than \$50.00 a month)
Reporting Period	
_____ Month/Quarter	_____ Year

\_\_\_\_\_  
 Contact Phone

## Computation of Hospitality Tax

- |   |  |       |
|---|--|-------|
| 1 | Gross Sales  | _____ |
| 2 | Hospitality Tax = Gross Proceeds from Sale of Prepared Meals and Beverages x .02 | _____ |
| 3 | Penalty (see FAQ's on Other Side)  | _____ |
| 4 | <b>TOTAL HOSPITALITY TAX DUE</b>   | _____ |

I certify that all the information stated above is true and accurate to the best of my knowledge and belief. I further understand the City of Pickens provides penalties for making false or fraudulent statements on this reporting form.

Filed by: \_\_\_\_\_  
 (signature)

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

## Frequently Asked Questions

**What is the Hospitality Tax**--Cities and counties in South Carolina are authorized by state law to impose a hospitality tax which must be used for tourism-related activities and facilities for the community. The City of Pickens enacted the Hospitality Tax in 2002 and it has been very helpful in making significant improvements in the community which is designed to bring more customers to your business and to our community.

**Who Must Collect & Remit the Hospitality Tax**--any business that sells prepared meals and beverages within the City of Pickens such as restaurants, fast food establishments, cafe's, coffee shops, deli's, convenience stores, bars, etc must collect and remit the Hospitality Tax to the City of Pickens. Be aware, while operating at community events, vendors **MUST** pay the Hospitality Tax; for example, the Azalea Festival, Founders Day, etc.

**What Are Prepared Meals and Beverages**—any food and/or beverage (including alcoholic beverages) prepared or modified by the establishment, which at the time of sale is ready for immediate consumption either on or off the premises.

**How Often is the Hospitality Tax Paid to the City of Pickens**--payment of the Hospitality Tax shall be remitted according to the respective reporting periods, which include:

1. On a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50.00) a month.
2. On a quarterly basis when the estimated amount of average tax is less than or equal to fifty dollars (\$50.00) a month.

**What is the Due Date**--The Hospitality Tax is due the 20th day of the month following the respective reporting period that is applicable to your business (monthly or quarterly); however, if the 20th day of the month falls on a Saturday, Sunday, or City Holiday, then the due date is the next City business day. To be considered on time, the payment must either be postmarked on or before the due date or received at City Hall by 5 P.M. on or before the due date.

**Is There a Penalty For Late Payments**--if the Hospitality Tax payment is late, you must pay a late-fee penalty of 5% of the amount owed for each month or portion thereof until paid with a minimum late-fee penalty of \$10.00 for monthly filers and \$30.00 for quarterly filers.

**Is There a Timely Filing Discount**--in reviewing the Hospitality Tax process in 2013, the City was not able to find enabling legislation that authorized the City to continue with the 2% discount for filing on time. Effective with the December 2013 filing period, the 2% timely filing discount is discontinued.

**How Do I Submit my Hospitality Tax**--for each reporting period, complete the one-page "Hospitality Tax Reporting Form" and submit your tax, and if applicable your penalty, to the City of Pickens , PO Box 217, Pickens, SC 29671; or you may drop it off at City Hall during business hours or in the night deposit box at 219 Pendleton Street, Pickens, SC 29671. A blank form may be downloaded from [www.cityofpickens.com](http://www.cityofpickens.com).

### Reporting Due Dates

<u>Reporting Month</u>	<u>Due Date</u>	<u>Reporting Quarter</u>	<u>Due Date</u>
January	February 20th	1st Qtr (Jan-Mar)	April 20th
February	March 20th	2nd Qtr (Apr-Jun)	July 20th
March	April 20th	3rd Qtr (Jul-Sep)	October 20th
April	May 20th	4th Qtr (Oct-Dec)	January 20th
May	June 20th		
June	July 20th		
July	August 20th		
August	September 20th		
September	October 20th		
October	November 20th		
November	December 20th		
December	January 20th		