



CITY OF YORK

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DALTON PIERCE, MPA
City Manager

April 1, 2023

RE: Hospitality Tax Reporting Forms

Dear Business Owner/Manager,

The City of York would like to provide you with updated Hospitality Tax Reporting Form and provide more information regarding a change that recently occurred.

Up until now, the H-Tax Reporting form has permitted businesses to subtract and retain 3% of the tax collected, if paid by the 20th of the month. A review by both the Municipal Association of South Carolina and the York City Attorney have found the 3% deduction to be improper and not an expenditure in compliance with the purpose for which the tax is collected.

According to SC Code of Laws, revenue generated by these taxes must be used exclusively for the following purposes:

Hospitality Tax (Sec. 6-1-730)

Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums.

Tourism-related cultural, recreation, or historic facilities.

Beach access and renourishment.

Highways, roads, streets, and bridges providing access to tourist destinations.

Advertisements and promotions related to tourism development.

Water and sewer infrastructure to serve tourism-related demand.

Control and repair of flooding and drainage within or on tourism-related lands or areas.

Site preparation for items in this section including, but not limited to, demolition, repair, or construction.

Since the sharing of revenue collected is not an intended purpose of the tax, it is improper for the City to allow businesses to keep any portion of the taxes collected. Please use the updated form enclosed that was updated August of 2021. This form can also be found on our website at www.yorksc.gov. Please remember to remit the full amount collected without any de-ductions.

If you have any questions, please feel free to reach out to Rebecca Mestas, Community Events Manager at 803-684-2341 or via email at dpierce@yorksc.gov.

Thank you for your assistance and understanding, and we wish you and your business con-tinued success here in the City of York.

Sincerely,

Dalton Pierce
City Manager