



**Quarterly Application Submittal Deadlines:
June 30, September 30, December 31, and March 31
by noon**

Revised: 10-3-16

All advertising paid for with ATAX awards must incorporate the new brand as shown at this link: "[Bluffton Heart of the Lowcountry](#)". The use of this logo must meet these [design standards](#) and be approved by the Town. Designs can be submitted electronically using this [link](#). Please allow 5 days for approval.

**TOWN OF BLUFFTON
ACCOMMODATIONS TAX
APPLICATION FOR FUNDS**

Purpose:

This form outlines the basic information required by the Town of Bluffton and the Town's Advisory Committee in making determination for the distribution of funds generated by the Town's Accommodation's Tax. **It is strongly recommended that the fillable form included in these instructions is utilized. If not, it is imperative that all information requested in the fillable form is provided just as outlined in its entirety or the application will not be accepted.** Please call the Town if you have any questions.

Criteria:

Local Accommodations Tax Grants:

1. To pay, in whole or in part, for the current and future construction, enhancement, preservation and maintenance of:
 - A. tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums:
 - B. tourism related cultural, recreational, or historic facilities:
 - C. beach access and renourishment;
 - D. highways, roads, streets, and bridges providing access to tourist destinations:
 - E. advertisements and promotions related to tourism development;
 - F. water and sewer infrastructure to serve tourism-related demand.
2. To pay, in whole or in part, for the operation and maintenance of those items provided for above, including police; fire protection; emergency medical services; and emergency-preparedness operations directly attendant to those facilities.

State Accommodations Tax Grants:

1. As applicable to Bluffton, the state law (see copy attached and 6-4-10 in particular) specifies three groups in general which are entitled to receive bed tax funds after other mandated distributions have been made from the total funds available:

Town government: "Based on the estimated percentage of costs directly attributed to tourists," Town expenditures for "the criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities." See 6-4-10(b) and (b.4).

For towns, such as Bluffton, with a high concentration of tourism activity, bed tax also may be used by the Town to provide additional services "to promote tourism and enlarge its economic benefits through advertising, promotion and providing those facilities and services which enhance the ability of the Town to attract and provide for tourists" beyond those services normally provided by the Town.

- Qualified groups advertising and promoting tourism in order to develop and increase tourism. See 6-4-10(b.1).
 - Qualified sponsors of arts and cultural events and for construction, maintenance and operation of facilities for civic and cultural activities. See 6-4-10(b.2 and b.3).
 - Other precisely specified projects such as parks. See 6-4-10(b.5-8).
2. The law requires that the funds be spent "primarily in the geographical area ... (of Bluffton)." See 6-4-10(d). Therefore, the committee will not look with favor on applications for funds to be spent outside the Town or for activities or enterprises conducted outside the Town.
 3. Applications must be filed by the publicly announced filing deadline, except that the Committee may, for extraordinary or emergency reasons which prevent timely filing, extend the filing deadline; provided, however, that the date for obtaining the application form shall not be extended except by special Committee action.

State Accommodations Tax Grants (continued)

Requirements for Tourism-related Expenditures

As stated above, any money in the Tourism-related Fund must be spent on tourism-related expenditures. Section 6-4-10(4)(b)-(d) states:

(b) The funds received by a county or municipality which has a high concentration of tourism may be used to provide additional county and municipal services, including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county to attract and provide for tourists.

"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;
8. operating visitor information centers.

(c) 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 6-4-30(6). 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 6-4-30. An extension must include provisions that funds be committed for a specific project or program.

(d) 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.**

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:

- (a) 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);**
- (b) the county or municipality must have a high concentration of tourism activity; and**
- (c) the amount of the expenditure must be based on the estimated percentage of costs attributable to tourists.**

Counties and municipalities that do not have a high concentration of tourism activity may not use Tourism-related Funds to fund additional county or municipal services.

NOTES AND GUIDELINES TO THE APPLICATION

1. Grants from the Town of Bluffton's Accommodations Tax Advisory Committee should be considered supplementary to the budget of any applicant. The Committee encourages applicants to seek other funding sources and to develop diversified financial support. Grant requests should reflect genuine need for the proposed activities. Applicants should carefully assess their own needs and resources, and apply accordingly. Expectation is that organizations would work toward financial autonomy or other funding sources.

2. **All advertising for the Town of Bluffton must incorporate the new brand as shown at this link: "[Bluffton the Heart of the Lowcountry](#)".**

3. All funding should be matched from other sources on at least a 50/50 basis. An exception is made for the Heyward House Historic Center which serves as the Town's Visitor Center.

4. Grant applications reviewed by the Committee are ranked based on the following priorities: advertising, festivals, and other events which are used to draw in tourism. The Committee also gives higher ranking to Bluffton organizations based on SC Code of Law Section 6-4-10 stating that counties and municipalities are required to promote tourism and tourism-related expenditures primarily in the geographical areas of the country or municipality in which the proceeds of the tax are collected where practical.

5. Funding in one quarter or calendar year does not automatically ensure funding in subsequent quarters or calendar years. Organizations applying for accommodations tax funding must file an application for each request, each quarter.

6. Funding for approved grants are processed on a requested reimbursement method, with appropriate back up supplies in the form of invoices/receipts, contracts, canceled checks, etc.

7. Certain tourism-related expenditures must be awarded on a "percentage of tourism" basis. Applicants must be able to substantiate how much of the total expenditure is related to tourism, and must be able to provide the "percentage of tourism" to the total budget of the project.

8. "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.

9. The application form (attached) lists, in order, questions that must be addressed and critical information that is sought by the Committee in each application.

10. Application answers must be typewritten, should be brief and to the point, but need not be limited only by the amount of space on the sample form. No item should be left blank. If a question does not apply to your particular application, then so note with the phrase, "Does not apply."

11. A line-item project budget, and the current balance sheet and financial statement(s) must be supplied by the sponsoring organization, group or individual and appended to the application. These need not be certified as audited, but must be attested to as the organization's official statement of financial condition.

a.

A typical line-item budget for the project for which you will seek funds will separately list income and expenses. For example:

Income (revenue received from ticket sales, grants, sponsors, sales of items, and any other related income revenue); and
Expenses (salaries, cost of merchandise, supplies, printing costs, postage, advertising, and other related expenses:).

- b. A typical "current balance sheet" means your organization's most recent fiscal year reflecting the assets and liabilities of your organization.
- c. A typical "financial statement" means an accounting statement of all income and expenses (profit and loss) of your organization for the most recent fiscal year.

12. A financial history must support any claims of past income or expense performance used as a basis for financial viability of the project.

13. A form for the accounting of previous funding is attached and should be completed and submitted at the completion of a particular event / project. As an exception, the final reporting forms are accepted annually for projects that are ongoing throughout the year with funds requested each quarter for the same event / project.

14. IF YOU HAVE RECEIVED PREVIOUS FUNDING, YOU SHOULD BE PREPARED AT THE HEARING TO DISCUSS HOW YOU SPENT THE FUNDS AND WHETHER OR NOT YOU ACCOMPLISHED THE OBJECT(S) FOR WHICH YOU SOUGHT THE FUNDS.

A. THE APPLICATION

1. Project Name. Give the name of the project. If it has not been named, create a title, which conveys its purpose, goal or essence of the work required, e.g., "Advertising for _____."
2. Organization/Sponsor.
 - a. Requests for funding must be submitted by a non-profit sponsoring organization. Applications cannot be accepted from individuals, for-profit entities or ad-hoc committees (SC Attorney General's Opinion 85-12). Proof of non-profit status must accompany the application.
 - b. Organization applicants must append to the application **a copy of official minutes** wherein the sponsoring organization approves of the project and commits the organization to financial responsibility for carrying it out to the stage of completion contemplated in the application, should funding be approved.
 - c. The full name, mailing address and telephone number of a primary and a secondary "contact" person, given the authority and responsibility to represent the application before the Committee, must be included on both the title page of the application and in this section.
3. Description of Project.
 - a. Describe the project in its totality, or at completion of presently known ultimate stage, and/or the portion, phase or section of the total project for which funding is now being applied.

- b. The description must state what is intended to be accomplished by Accommodation Tax funds, the source and amount of other funds to be committed to the project, and the individuals, organizations or body, which will assume responsibility for the project.
- c. Describe coordination that has been completed or will be needed with other organizations, if they engage in similar activities, or if they will be expected to be the beneficiary of this project.
- d. The "Impact on or Benefit to Tourism" statement is to be supported by data and other records or history insofar as possible.
- e. Simple projects need only indicate the date the project will be initiated and the expected completion date.
- f. Complex projects must provide a task time budget indicating when each major portion is expected to be started and completed. If certain portions of the task are dependent upon other factors, (such as seasons, weather, commitment of the other funds, etc.), explain.
- g. If permits from any level of government, or prior approval from any quasi-governmental body (such as architectural review body), or outside organization or individual is required, so state, and state when and how such approval can be expected to be obtained.
- h. "Additional Comments" may include statements from organizations or individuals supporting the need for the projects, its purposes or goals-statements from professional advisors or consultants supporting any of the plans or data provided in the application; any other statement or document which is germane to the application.

4. Cost of Project.

- a. Regardless of the cost of a project, each application will be given the same close scrutiny as to how the funds are to be used.
- b. List each source and amount of funds required to complete the project, including a source of additional funds if project is not completed within the cost estimate given in the application.
- c. List the amount of funding for the project which will come specifically from the application sponsor, organization(s) or individual(s), including the source and value of any "in-kind" contribution of goods or services which will be contributed to completing the project.
- d. Prior Recipient. Recipient of Accommodations Tax Funds must provide a description of how the funds were used and complete and forward the attached Final Reporting Form to their application as applicable.

5. Signature. Applications must be signed by a current officer of the applicant organization given authority to sign contracts by the organization's bylaws, or by the sponsoring individual. Title or position, if any, should be appended below the signature, along with mailing address and both office and home telephone numbers.

B. PROPER FORM OF THE SUBMISSION

1. A title page should be prepared which provide only the following:
 - a. Name of the project.
 - b. Sponsor's name, mailing address and local telephone numbers.
 - c. "Contact" name, mailing address and local telephone numbers.
 - d. Amount of funds requested (and form of funding, if in any other than one-time cash grant).
 - e. Date of application.
2. Extensive presentations should include a Table of Contents.
3. The body of the presentation should follow the sample application form explained at the workshop. Graphs, illustrations or photos should be placed in close juxtaposition with the specific section or question, which they support.
4. Supporting documents and data are to be appended at the back of the presentation.

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June 30, September 30, December 31, and March 31

ACCOMMODATIONS TAX ADVISORY COMMITTEE
TOWN OF BLUFFTON, SOUTH CAROLINA

ACCOMMODATIONS TAX
FUNDS REQUEST APPLICATION

For Office Use Only

Date Received: Time Received: By:

Date: Total Project Costs: Total Amount Requested:

SUBMIT 15 COMPLETE COPIES OF APPLICATION

ANSWERS MUST BE TYPEWRITTEN

A. PROJECT NAME:

B. ORGANIZATION:

MUST BE A NOT-FOR-PROFIT ENTITY

Sponsor Name: Title:

Sponsor Address:

Sponsor Phone:

Contact Name: Title:

Contact Address:

Contact Phone:

C. DESCRIPTION OF PROJECT:

1. General Description:

2. If arts/cultural activity, give specific description of project (attach additional sheets, if needed).

3. Impact on or benefit to tourism (if required under the law).

4. Duration of project: Starting Date:

Completion Date:

5. Permits required (if any):

6. Additional Comments:

D. FUNDING:

1. Source of funds:

2. Have you requested funding from other sources or organizations for this project?

If yes, please list sources and amounts.

Amount:

Amount:

Amount:

3. Contributions to the project by the sponsoring organization:

Amount:

E. FINANCIAL INFORMATION (ADHERE TO STRICTLY):

1. A line-item budget of the project.
2. Most recent fiscal year balance sheet and profit and loss accounting statement.

F. FINANCIAL GUARANTEES:

Provide a copy of official minutes wherein the sponsoring organization approves the project and commits the organization to financial responsibility for carrying it out to the stage of completion contemplated in the application, should funding be approved.

G. PRIOR RECIPIENT'S REPORT (If you received prior ATAX funds): (Attach additional sheets, if needed):

1. How did you use the funds?

2. What impact did this have on the community or benefit tourism?
Describe how tourism statistics were captured.

3. Provide the previous two years and current budgets.
4. Include the **total annual funding** received each year that you applied.

H. ADDITIONAL COMMENTS: (Attach additional sheets, if needed):

Signature:

APPLICATION FINAL CHECKLIST

(Complete and return this list with the application)

- The application is being filed by the deadline as indicated in this application packet.
- We have reviewed and followed the application guidelines.
- We are submitting 15 complete copies of the application.
- We will be prepared to make a verbal presentation to the Committee and answer questions when we are scheduled to do so.
- We did not bind the application (NO BOOKS or BINDERS).**

Accommodations Tax Funding Final Report

You may record information directly on this form or create a separate document for more detailed responses.

1. PROJECT INFORMATION:

Organization Name:

Project Name:

Contact Name:

2. PROJECT COMPLETION:

Were you able to complete the project as stated in your original application?

If no, state discrepancies.

3. PROJECT SUCCESS:

Please share any additional comments regarding the project (e.g., lessons learned, successes, problems encountered, etc.)

4. PROJECT ATTENDANCE:

Record numbers in table below. Numbers are to reflect attendance and funds received for projects for both the current and previous periods.

| | Prior Period | Current Period |
|---|----------------------|----------------------|
| Total budget of event / project | <input type="text"/> | <input type="text"/> |
| Amount funded by Town of Bluffton Accommodatons Tax | <input type="text"/> | <input type="text"/> |
| Amount funded by other sources | <input type="text"/> | <input type="text"/> |
| Total attendance | <input type="text"/> | <input type="text"/> |
| Total tourists | <input type="text"/> | <input type="text"/> |

5. Methods:

Please describe the methods used to capture the attendace data listed above (e.g., license plates, surveys, zip codes, etc.)

6. Project Budget:

Please attach report indicating project expenses compared to budget for the current grant.

7. Organization Signature:

Provide signature of official within organization, verifying accuracy of above statements.

Name: Title:

Signature: Date: