

# **THE COUNTY OF SUMTER LOCAL HOSPITALITY FEE ON PREPARED OR MODIFIED FOODS AND BEVERAGES**

## **General Information**

### **Definition:**

#### **What is the local hospitality fee?**

A 2% (two percent) fee imposed by the County of Sumter on the purchase of prepared or modified foods and/or beverages for immediate consumption.

### **Applicability:**

#### **Who would collect the 2% hospitality fee on the sale of prepared or modified foods and/or beverages?**

Restaurants, hotels, motels, bars and lounges, caterers, ice cream shops, bakery shops, and other food service facilities including convenience and grocery stores (that have specified areas where foods and beverages are prepared.)

#### **What foods and beverages are subject to the hospitality fee?**

- All food and/or beverage sales prepared or modified for immediate consumption.
- Doughnuts, pastries and other bakery items which are prepared or modified at the business site.
- Prepared sandwiches and salads
- Food and beverages prepared for catering

#### **Clarification for grocery and convenience stores (that have specified areas where foods and beverages are prepared):**

- Food made, prepared or cooked at your store
- Food made, prepared or cooked within the County of Sumter and sold in your store
- Food made, prepared or cooked outside the County of Sumter but served by your store

#### **Examples of food/beverage sales EXEMPT from the hospitality fee.**

- Pre-packaged foods
- Bulk or pre-packaged cold deli products
- Canned and bottled drinks, which are not sold for immediate consumption
- Cans, boxes, or jars of food, which are pre-packaged
- Bags of chips, pretzels, nuts, candy or other pre-packaged food items

## **Fee Collection Information**

### **Who is responsible for the collection and remittance of the hospitality fee?**

The food service establishment is liable for the collection of the fee from patrons and the monthly remittance of these collections to the County of Sumter.

### **How will the fee be remitted?**

The fee will be remitted to the County of Sumter by the 20<sup>th</sup> of each month for the prior month's total collections. Each remittance must include a completed *Hospitality Fee Monthly Reporting Form* furnished by the County of Sumter. A copy of the *SC State Sales and Use Tax Return* form (Form ST-3) must also accompany the *Hospitality Fee Monthly Reporting Form*.

### **What if my fee payment is timely?**

A discount of 2% (two percent) may be deducted from the total collections. Calculations will be accounted for on the *Hospitality Fee Monthly Reporting Form*.

### **What if my fee payment is delinquent?**

A penalty of 5% (five percent) per month must accompany all delinquent remittances. Again, calculations will be accounted for on the *Hospitality Fee Monthly Reporting Form*.

### **When will the hospitality fee go into effect and when will my first remittance be due to the County?**

Sumter County Council adopted the Local Hospitality Fee on June 8, 2004. It becomes effective on July 1, 2004. The deadline for remittance of the first month's collections will be 5:00 p.m. on August 20, 2004. In those months that the 20<sup>th</sup> falls on a weekend or holiday, the deadline will be on the next day the County's offices are open.

### **Where should my collections be remitted?**

The payment and report should be delivered or mailed to the Sumter County Administration Building, Attention: Hospitality Fee, 13 East Canal Street, Sumter, South Carolina 29150.

### **Who should I contact with questions about the Local Hospitality Fee?**

Please direct your questions regarding the Local Hospitality Fee to:

Kelsey Andrews, Accountant

803-436-2327