

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 20th 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 20th 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:

Pam Craven, Budget Analyst

803-436-2333