

ACCOMMODATIONS TAX GRANT APPLICATION

2025-2026



CITY OF BEAUFORT

TOURISM DEVELOPMENT ADVISORY COMMITTEE

The South Carolina Accommodations Tax (ATAX) Law Code Title 6 requires a two percent tax on overnight accommodations in addition to statewide sales tax. South Carolina Code 6, Chapter 4, Allocations of Accommodations Tax Revenues states how those monies are to be allocated. A portion of ATAX funds are allocated to the local municipality or county, and a portion of those funds are allocated for local grant awards to qualifying organizations to conduct activities, events and exhibits that support and increase local tourism, and future ATAX revenues.

This ATAX Grant Application is to apply for funding from the Beaufort Accommodations Tax Fund. Applications are reviewed by the Beaufort Tourism Development Advisory Committee (TDAC). The TDAC makes funding recommendations to the Beaufort City Council. The Beaufort City Council approves all final ATAX grant awards for the City of Beaufort.

Mandatory Learn and Share Workshops: The City of Beaufort will hold workshops for applicants to learn about the application requirements and recommendation process and identify other organizations for collaboration opportunities. Applicants must attend one of two workshop sessions to apply for ATAX funding. All applications must be fully completed and received by the application due date. Approved applicants are required to make presentations to the TDAC Committee during a public meeting.

2025-2026 ATAX Calendar

August 6	Applications Available
August 15	Workshop 1, 2:00pm, Community Development Conference Room
August 18	Workshop 2, 10:30am, Community Development Conference Room
August 29	Applications due by 4:00pm
September 24	Applicant Presentations to TDAC, City Council Chambers
September 30	TDAC Recommendations Meeting
October 14	City Council Work Session, TDAC Presentations (<i>subject to change</i>)
November 18	City Council Regular Meeting, Approval of ATAX Grant Awards (<i>subject to change</i>)

Online applications are available at <https://cityofbeaufort.org/300/Tourism-Development-Advisory-Committee> and must be completed on or before the due date. The City of Beaufort, Finance Department will confirm by email from address: atax@cityofbeaufort.org, that the applications has been received. For more information contact the ATAX Administrator at (843) 525-7071.

ACCOMMODATIONS TAX FUNDS APPLICATION INSTRUCTIONS

Policies and Procedures

1. All areas of the application must be completed. Incomplete applications will be deemed unresponsive and will not be considered for funding. Applications must be submitted online. Accommodation tax funds are for use by non-profit organizations.
2. If your organization received funding last year, a copy of the financial statement for the event or project must accompany your application.
3. Funding is administered through a reimbursement method. An ATAX Final Report and Reimbursement Request form must be submitted. All areas of the form must be completed including a summary of the approved event or project and a final report of all revenues and expenses. Documentation of approved expenditures eligible for reimbursement must be submitted . Supporting documents include signed contract(s), invoices, and proof of payment.
4. All Funding should be matched on at least a 50-50 basis with the exception for the City's Designated Marketing Organization. Matching funds do not have to be tourism related expenditures but cannot be from other ATAX funded sources.
5. Accommodation tax funds may not be awarded purely on local functions.
6. Accommodation tax funds are public funds and as such recipients of such funds must follow all applicable procurement policies and procedures of the City.
7. All organizations receiving Accommodation Tax funding are subject to an audit.
8. Any profit may be deducted from your final grant reimbursement amount.
9. The expectation is that organizations will work toward financial autonomy or seek other funding sources.

Guidelines for Tourism

1. "Tourism-related expenditures" include:
 - a. advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity;
 - b. promotion of the arts and cultural events;
 - c. construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;
 - d. 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;
 - e. public facilities such as restrooms, dressing rooms, parks, and parking lots;
 - f. tourist shuttle transportation;
 - g. control and repair of waterfront erosion, including beach re-nourishment;
 - h. operating visitor information centers.

2. "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. "Tourist" is generally defined as those who travel at least 50 miles to attend an event.
3. 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.
4. That the expenditure must be used for marketing and other qualified expenses directed toward increasing hotel/motel room nights (overnight visitors) and toward bringing people to Beaufort from outside the metropolitan area.
5. Individual organizations with a similar focus, constituency, or concern should work together within the framework of the designations below that are a part of the makeup of the Beaufort community. ATAX funding will be awarded to groups showing a willingness to coordinate their marketing efforts in conjunction with The City's DMO (Designated Marketing Organization). These 'sub-brands' are:
 - a. History & Culture – can include the history and culture of Beaufort; the Beaufort Historic District; history of the Gullah people and culture on the Sea Islands; the Gullah/Geechee Corridor; military history of the Beaufort Area; etc.
 - b. Events & Festivals – includes events and festivals of one day or longer that bring individuals from outside the Beaufort area.
 - c. The Arts – events and activities to support, promote, and highlight the arts in Beaufort. Includes visual, performing, and literary arts, etc.
 - d. Outdoor Recreation – includes watersports, golf, local recreational areas, etc.

The expenditure may not be used for an item that would normally be provided by the county or municipality.

6. Allowable expenses include:
 - a. Development of new events or major exhibits and activities.
 - b. Promotional activities that complement advertising include materials that create awareness and build or maintain a good image of Beaufort.
 - c. The purchase of recognized media advertising focused on attracting visitors to the Beaufort area (social media, print, broadcast).
 - d. Advertising activities must be in markets more than 50 miles from Beaufort or with a broadcast radius of 50+ miles. Local media outlets do not normally meet the intended purpose of the grant and will receive less consideration than media outlets located 50+ miles outside of Beaufort.
 - e. No more than 30% of grant funds may be used for postage.
7. All applicants who receive ATAX grants for "Marketing and Promotion" should coordinate with the Designated Marketing Organization (DMO) and the ads should fit within the DMO's current advertising plan. Although the DMO is an ATAX grant recipient, the DMO does not use its awarded ATAX funds to execute ad campaigns for other organization receiving ATAX funds.
8. Organizations applying for funding must list any other Accommodations Tax funding they have requested or received from other municipalities or counties for the same funding year.
9. Grant recipients are required to include references to the DMO in all of their marketing materials:
 - a. Reciprocal website links to the designated DMO.
 - b. The DMO logo on printed pieces and any call-to-action.
 - c. The DMO must be listed as a sponsor in the event program and must be included in any call-to-action.
 - d. The addition of the DMO logo in banner ads with call-to-action.
10. Organizations out of compliance with deadlines and required procedures will result in possible

penalties.

- a. Failure to use funds as specified in the contract may result in penalties up to and including a full refund of grant funds.
 - b. Failure to follow the agreed upon procedures and submission of the Final Report and Reimbursement Request by the deadline may result in penalties up to and including cancelation of the ATAX grant award.
 - c. Applicants who do not comply with all deadlines and procedures may be disqualified from applying for ATAX grants for two years.
11. Applicants are encouraged to schedule events during the off-season (3rd week of July to the end of Sept. and 3rd week of Nov. to 1st week of March).

Grant Review Criteria – *Applications are evaluated and scored based on the following areas:*

1. Impact on Tourism
 - a. What is the anticipated attendance (number) or number of people who will benefit from this event or project?
 - b. What is the anticipated attendance of tourists, having traveled more than fifty miles to attend.
 - c. Describe how the impact on tourist attendance will be evaluated and measured.
 - d. Describe in detail the marketing/promotional plan and how it will effectively reach tourists and attract them to the City of Beaufort. Explain how marketing or promotional plans to be funded are the best or most effective, and how this determination was made.
2. Coordination and collaboration to leverage impact
 - a. How will the applicant coordinate the proposed project or event with other organizations, activities, or events to leverage impact?
 - b. What commitments are in place from others related to coordination and collaboration with the proposed project?
 - c. Describe how your marketing plan and event fits into one of the DMO's 'sub-brands for tourism' (Arts, Events & Festivals, History & Culture, Outdoor Recreation).
3. Fiscal stability and Administrative Ability
 - a. Provide a description of the applicant's organizational structure, operating budget, and history with similar projects or events.
 - b. What are the organization's goals? How does this project or event fit with the organization's mission?
 - c. Explain how project or event expenses will be financed until reimbursement is received.
4. Budget
 - a. Applicants must submit their event or project budget.
5. Prior History and success with City of Beaufort ATAX grant awards.
 - a. Describe the event or project, and amount(s) of prior ATAX grant awards received from the City of Beaufort in the past 5 years.
 - b. Describe the success and challenges of the event or project.

CITY OF BEAUFORT

ACCOMMODATIONS TAX GRANT APPLICATION

A separate application is required for each event or project for which funding is requested.

1. Name of Organization: _____

2. Mailing Address: _____ City _____ State ____ Postal Code _____

3. Project Director: _____

Project Treasurer or Administrative Official: _____

Telephone : _____ Email: _____

4. Event or Project Name: _____

List below any Accommodations Tax funding that has previously been awarded from the City of Beaufort for this specific event or project.

List Accommodations Tax funding that has previously been awarded by the City of Beaufort for other events or projects.

List any Accommodations Tax funds that has previously been awarded from other municipalities or counties for this proposed event or project.

5. Dates you will begin and complete work on your event or project: Begin – Month/Year _____ End – Month/Year _____

Note: Event or project must be completed within 12 months from date of award.

6. Applicant Category (check all that apply)

_____ on-profit organization registered with the Secretary of South Carolina

_____ Eleemosynary organization established under IRS Code 501 (c) 3,4,5,6,7,10

_____ Other Non-profit organization

_____ Government or governmental agency _____ For-profit organization

7. Federal Employee Identification number (EIN): _____

8. Total Estimated Costs of the Proposed Event or Project: \$ _____

Accommodation Tax Funds Requested: \$ _____

Project Funding from Other Sources: \$ _____

9. Source of Applicant's Other Funds: _____

10. What is the anticipated total attendance for your event? _____

Total "tourist" anticipated? _____

11. All applicants must make a collaborative effort in coordinating their marketing. Please list what organization you will be working with and explain collaboration:

12. Provide the information below as an attachment to your application:

A. A detailed Budget showing projected revenues and expenditures for the entire event or project proposed (complete attached budget template).

B. A defined budget for the costs of the event or project for which you are seeking accommodations tax funding. The Tourism Development Advisory Committee must know specifically how you intend to spend your award.

C. A summary description of the proposed event or project. This description will be used in executive summaries and for annual reporting purposes where space is limited. Accordingly, this description must be limited to no more than 100 words.

D. Describe how the proposed event or project relates to the organization's purposes and identify who is expected to benefit.

E. Describe the expected impact on tourism and the tourism industry in the area served. Certain tourism-related expenditures must be awarded on a "percentage of tourism" basis. Applicant must be able to substantiate how much of the total expenditure is related to tourism.

F. Describe how the effectiveness of the event or project in attracting or providing for tourist will be evaluated.

SIGNING THIS DOCUMENT CONSTITUTES A STATEMENT OF INTENT TO COMPLY WITH ALL ACCOMMODATION TAX GRANT GUIDELINES, INCLUDING THE REQUIREMENT TO FOLLOW THE CITY OF BEAUFORT'S PROCUREMENT POLICIES AND PROCEDURES AS OUTLINED IN THE PACKET INSTRUCTIONS.

I CERTIFY THE INFORMATION PROVIDED IN THIS APPLICATION IS TRUE, CORRECT AND COMPLETE.

I _____ have read the ACCOMMODATION TAX FUNDS APPLICATION INSTRUCTIONS and fully understand the "Policies and Procedures", "Guidelines for Tourism" and "Grant Review Criteria". I attended the mandatory City of Beaufort ATAX Workshop on _____ and acknowledge that any misrepresentation of the required information or failure to provide required information will remove me from consideration of the 2025-2026 Accommodations Tax Funds.

Printed Name _____

Signature _____

Date _____