

ORDINANCE NO. 2003-017

PROVIDING FOR A LOCAL HOSPITALITY TAX

**WHEREAS**, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Hospitality Tax, effective July 1, 1997:  
**NOW, THEREFORE,**

**BE IT ORDAINED**, by the Mayor and City Council of the City of Columbia, South Carolina, in Council duly assembled, this 23rd day of April 2003, that pursuant to Section 6-1-700, et. seq. of the Code, as follows:

**Section 1.** There is hereby imposed a Local Hospitality Tax of two (2%) percent on the gross proceeds of the sale of prepared meals and beverages in establishments (hereinafter "vendor") within the City of Columbia (hereinafter "City"). Payment of the hospitality tax established hereby shall be the liability of the customer.

**Section 2.** The tax imposed by this ordinance shall be collected from the customer when payment for meals or beverages is tendered and shall be held in trust for the benefit of the City until remitted as provided in Section 3 below.

**Section 3.** Payment of the hospitality tax established herein shall be remitted by the vendor to the City on a monthly basis, along with such return or form as may be established by the City for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5%) percent of the sum owed for each month or portion thereof until paid. The failure to collect from the customer the tax imposed by this ordinance shall not relieve the vendor from making the required remittance.

**Section 4.** The failure of any vendor subject to this ordinance to remit to the City the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.

**Section 5.** There is hereby established a special account to be known as the Local Hospitality Tax Account into which the taxes remitted shall be deposited by the City and used

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solely for the purposes provided by law.

**Section 6.** This ordinance shall become effective June 30, 2003.

Requested by:

  
\_\_\_\_\_  
MAYOR

Approved by:

  
\_\_\_\_\_  
City Manager

Approved as to form:

  
\_\_\_\_\_  
City Attorney

ATTEST:

  
\_\_\_\_\_  
City Clerk (Deputy)

Introduced: 3/19/2003  
Final Reading: 4/23/2003

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