

ORDINANCE

AN ORDINANCE AMENDING DARLINGTON CITY CODE BY ADDING SECTION 22-41 LOCAL HOSPITALITY TAX (a-e) TO CHAPTER 22 ARTICLE II PROVIDING FOR A LOCAL HOSPITALITY TAX ON THE SALE OF PREPARED MEALS AND BEVERAGES IN ESTABLISHMENTS.

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; and,

WHEREAS, the City of Darlington desires to exercise their rights under the above referenced State Code.

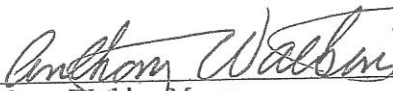
NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the City of Darlington that the City of Darlington Code is hereby amended by adding a new section to be numbered Chapter 22; Article II Section 38-41 "Local Hospitality Tax" (a-e), which shall read as follows:


Sec. 38-28. Local hospitality tax.

- a. There is hereby imposed a Local Hospitality Tax of two-percent (2%) on the gross proceeds of the sale of prepared meals and beverages in establishments (hereinafter "vendor") within the City of Darlington. Payment of the hospitality tax established hereby shall be the liability of the customer.
- b. 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 (c) below.
- c. Payment of the hospitality tax established herein shall be remitted by the vendor to the City of Darlington on a monthly basis when the established amount of average Hospitality Tax is more than fifty dollars (\$50.00) a month and on a quarterly basis when the estimated amount of average Hospitality Tax is fifty dollars (\$50.00) or less. The closing date for monthly payments is the 20th day of the month following the previous month. The closing date for quarterly payments is the 20th day of the month following the closing date of the period for which the Hospitality tax payment is to be remitted. Any Hospitality tax paid in full on or before the final due date is allowed a discount of two percent (2%). Any tax not remitted by the stated deadline shall be subject to a penalty of five percent (5%) 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.
- d. 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.
- e. 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 solely for the purposes provided by the law.

NOW, THEREFORE, BE IT FURTHER ORDAINED THAT this ordinance is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

NOW, THEREFORE BE IT FINALLY ORDAINED, by the Mayor and Council of the City of Darlington in a meeting assembled on the 4th of November 2008 and to become effective immediately upon final reading.


Anthony Watkins, Mayor

ATTEST: 
Gloria B. Pridgen
City Clerk and Treasurer