

TOWN OF HEMINGWAY, SC



TWO PERCENT (2%) HOSPITALITY FEE

Please remit to the Town of Hemingway by the 25th day following the end of the reporting period to avoid a penalty.

Mail To:
Town of Hemingway
Hospitality Fee
P.O. Box 968
Hemingway, SC 29554



Hospitality Fee Section

Dear Business Owner/Manager:

This Town of Hemingway Hospitality Fee remittance booklet contains preprinted remittance forms for each month and if needed, one spare remittance form for your convenience, hospitality fee general information, and a page listing some items which are included and some which are exempt from the Hospitality Fee.

It is important to remember the following:

1. The Hospitality Fee collection process for businesses begins June 1, 2012. Your first remittance report will be due by the 25th of July 2012. Remittances will be due by the 25th of each month thereafter. If the 25th of the month falls on a weekend or a holiday, the Town will accept without penalty, payment on the following workday.
2. All remittances should include the correct monthly remittance form completed in detail with payment attached to the remittance form. ***A copy of your corresponding monthly sales tax return (S.C. Department of Revenue Form ST-3) should also be enclosed with the remittance.***
3. There is a 2% discount (see remittance form for calculations) that may be deducted from total collections for paying on or before the due date, there is a 5% penalty each month that you are delinquent with your remittance. U.S. Postal marks are accepted for determining date received. Metered dates are not accepted for determining date received.

If you have questions concerning the Hospitality Fee Program or need assistance with the reporting procedure, please contact Samantha Lewis, Town Clerk, at 843-558-2824 or visit the Hemingway Town Hall to obtain assistance.

Sincerely,

Joe Lee
Town Administrator





Hospitality Fee Information

- **Hospitality Fee** is a uniform fee equal to two percent (2%) imposed on the sale of prepared meals and beverages for immediate consumption sold in establishments that are responsible for collecting the fee at the time of sale.
- **Prepared Meals** means food prepared or modified by an establishment which at the time of sale is ready for consumption by members of the public, regardless of the food's actual quantity, presentation, or packaging.
- **Establishment** means any business within the town that sells prepared meals and beverages for immediate consumption. Establishments include restaurants, bars and lounges, hotels and motels with restaurants and/or lounge facilities, 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).
- **Who is responsible for the collection and remittance of the Hospitality Fee?**
The food and/or beverage service establishment is responsible for collection of the fee from patrons and the monthly remittance of the collections to the Town of Hemingway.

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

The remittance report, payment, and a copy of the sales tax return for the corresponding period should be delivered or mailed to:

Town of Hemingway
Hospitality Fee
110 S. Main Street
P.O. Box 968
Hemingway, SC 29554

- **What is the frequency of payment?**

The Hospitality Fee must be remitted to the Town of Hemingway on a monthly basis when the estimated amount of average tax is more than \$50.00 a month.

If the estimated amount of average tax is \$25-\$50 per month, it may be remitted on a quarterly basis upon approval from the Town Clerk.

When the estimated amount of average tax is less than \$25 per month, the fee may be remitted on an annual basis upon approval from the Town Clerk.

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

A 5% penalty per month should accompany all delinquent remittances. If the 25th of the month falls on a holiday or weekend, the Town will accept, without penalty, payment on the following work day.



Hospitality Fee Listing Of Included & Exempt Items

INCLUDED ITEMS	EXEMPT ITEMS
<ul style="list-style-type: none">• Produce cut, sliced, cored, or modified in store• Salads made in store• Sandwiches/Subs prepared on site• Bakery items cooked/baked on site• Coffee brewed in store• Seafood steamed/cooked on site• Grilled hamburger and hot dogs• Packaged dinners cooked on site• Fountain drinks• Any food prepared or modified on site by employee or contractor• Any food cooked on site• Any prepared foods or meals that are subject to South Carolina sales tax• Any served beverage, inclusive of beer, wine and liquor• Ice Cream Parlors	<ul style="list-style-type: none">• Canned or bottled drinks sold on site from vending machines• Canned or bottled drinks which are not sold for immediate on-site consumption• Fruit consolidated into a basket• Items repackaged in store for bulk sale but not prepared or modified for immediate consumption• Pre-packaged dinners that are not cooked or modified on site• Pre-packaged cans, boxes, or jars of food• Bags of chips, pretzels, nuts, candy or other pre-packaged food items



TOWN OF HEMINGWAY

HOSPITALITY FEE Monthly Reporting Form

Month Ending _____

Name and Address of Business:

Filing Period: Month _____ Year _____

F.E.I. or S.S. #: _____

Contact Name: _____

Contact Phone: _____

HOSPITALITY FEE COMPUTATION

- | | |
|--|----------|
| 1. Gross proceeds for all prepared food or beverages. | 1. _____ |
| 2. Fee (line 1 x 2% (.02)) | 2. _____ |
| 3. Taxpayer's Discount (2% (.02) of line 2)(For timely filed returns only) | 3. _____ |
| 4. Hospitality Fee Net Amount Payable (Line 2 minus line 3) | 4. _____ |
| 5. Penalty on Delinquent Fees
(5% (.05) of the unpaid fee for each month or portion
after due date until paid. | 5. _____ |
| 6. Total Hospitality Fee Due (Add Lines 4 and 5) | 6. _____ |

IMPORTANT: This return becomes **DELINQUENT** if it is postmarked after the 25th day following the close of the period.

REMINDER: Sign and date the return below. Attach copy, both front and back of SC Department of Revenue State Sales and Use Tax Return, Form ST-3

I certify that all the information stated above is true and accurate to the best of my knowledge and belief. I understand that the Town of Hemingway assesses penalties for making false or fraudulent statements on the reporting form.

Signature _____ Date: _____

Owner, Partner or Title: _____

Mail To: Town of Hemingway, Hospitality Fee, P.O. Box 968, Hemingway, SC 29554