

ARTICLE II. - PEDDLING AND SOLICITING

Sec. 4-21. - Peddler's permit and business license required.

- (a) It shall be unlawful for any peddler, drummer, or solicitor to call at any private or public residence or dwelling for the purpose of selling or offering for sale, goods, wares, or services, unless such person has first obtained a permit to solicit for which he or she shall pay a peddler's license fee of twenty-five dollars (\$25.00). For profit Business shall have a current Town business license, unless otherwise exempt as set forth herein below. Every person shall have a Town issued permit and personal identification in their possession when soliciting, which shall be presented to patrons, donors, or Town officials upon request.
- (b) Any nonresident or transient peddler, drummer, or solicitor business applicant to the Town shall first produce a license issued by the State of South Carolina or by the clerk of court of Horry County pursuant to S.C. Code 1976, § 40-41-10.
- (c) Applicants shall submit the following information, as applicable, to the License Official at least ten (10) days prior to solicitation dates:
 - (1) The dates during which solicitation will occur;
 - (2) A copy of each solicitor's driver's license or other commonly accepted photo identification;
 - (3) A copy of the organization's federal identification number;
 - (4) A copy of the organization's federal and/or state exemption status documentation;
 - (5) A copy of the current Town business license; and
 - (6) A copy of the South Carolina or Horry County business license.
- (d) Solicitation by any peddler, drummer, solicitor, or business, regardless of whether the solicitation is charitable or for-profit, may not occur more than twice per calendar year for more than three (3) days each.

Sec. 4-22. - Reserved.

Sec. 4-23. - Special event sales.

It shall be unlawful for any person to sell, hawk, peddle, drum, solicit, etc., goods, wares or provisions of any kind without a valid business license, unless otherwise exempt under this Chapter 4 or as governed by Art. II of Chapter 12. Such license shall only be issued for the sale of such goods, wares, or provisions as are by custom sold at such events, and such license shall only be valid at the location of and during the time period in which such event is conducted.

Sec. 4-24. - Roadside vendors.

It shall be unlawful for any person to sell or offer for sale any goods or wares as a roadside vendor. This provision shall not apply to persons selling or offering to sell fresh provisions provided such person provides adequate off-street parking for motor vehicles, does not establish the location of such provisions nearer than one hundred fifty (150) feet from the boundaries of a street right-of-way, and obtains the proper business license.

Sec. 4-25. - Solicitation for charitable purposes.

- (a) *Permissions to solicit required.* It shall be unlawful for any person to solicit or attempt to solicit for Charitable Purposes unless written permission is obtained in advance from the License Official. It shall be the duty of the License Official to investigate each applicant to ensure that the solicitation is for a legitimate Charitable Organization with a Charitable Purpose recognized by the state or the Internal Revenue Service.
- (b) *Issuance of permit.* If the License Official finds that the solicitation is for a valid Charitable Purpose, under the control and supervision of responsible and reliable persons, then such License Official shall authorize issuance of a permit.
- (c) *Exemption for proselytizing.* Religious organizations soliciting for the sole purpose of proselytizing within the Town's corporate limit shall be exempt hereunder; provided, however, that said religious organization's representatives shall immediately leave the premises of any resident upon being requested to do so.

Sec. 4-26. - False statements.

Upon discovery that the solicitation campaign has resulted in the occurrence of a misrepresentation of facts or the making of untrue statements, the Town Administrator or License Official shall immediately suspend such permits and/or licenses and present to the holder of the permit and/or license a notice of suspension.

Sec. 4-27. - Prohibited in certain places.

No selling, peddling, hawking, drumming, or commercial solicitation is allowed on the beach, Town streets, Town sidewalks, walkways to beach or other public property.

Sec. 4-28. - Persons in vehicles.

Literature cannot be distributed to anyone in a vehicle parked, stopped, or moving. Other methods of solicitation cannot be attempted or contact made with anyone in a vehicle parked, stopped, or moving.

Sec. 4-29. - Violations.

Any person violating any provision of this article shall be deemed guilty of an offense and may be subject to a fine of up to five hundred dollars (\$500.00) or imprisonment for not more than thirty (30) days, or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided herein.

Sec. 4-30. Solicitation of funds for Town sponsored, charity, and nonprofit events.

- (a) Authority. Solicitation of funds for Town sponsored events shall be authorized by the Council or the Town Administrator as set forth herein.
 - (1) Town Events. The Council shall have authority to authorized solicitation of funds for Town sponsored events. The Town Administrator shall present to Council during a regular meeting all requests for solicitations that will be made in the Town's name or for the benefit of the Town. In such cases all monies shall follow the Town's prescribed order for donations, gifts, and the general handling of Town funds. Donations are tax deductible only when the entity soliciting those funds is a 501 (C) (3). It shall be communicated to all donors, prior to the acceptance of a donation, whether or not the donations are tax deductible.

Committee members and/or others desiring to solicit funds on behalf of the Town shall submit their requests to the Town Administrator in writing. The request shall include a description of the event or purpose, anticipated expenses, anticipated revenue, and expected benefit for the Town and its residents. The Town Administrator has the right to require additional information before the request is presented to the Town Council.

- (2) Charity or nonprofit events. The Town Administrator shall have the authority to permit solicitation of funds by an established non-profit 501 (C)(3) organization or other Charitable Organization when it makes a request and said solicitation will not interfere with the smooth operation of the Town. (e.g., Girl Scout cookie booth, high school car wash, etc.).
- (b) Permit to solicit. A permit to solicit shall be issued to individuals authorized to solicit funds on behalf of the Town. Said permit shall be presented to any person or business from whom funds are requested. Individuals soliciting funds without proper authority are subject to fines and penalties. Individuals approved to solicit funds shall submit identification and/or other requested information to the Town Administrator.
- (c) Handling of solicited funds.
 - (1) A numbered receipt book will be provided by the Town;
 - (2) All donations shall be receipted with a copy to both the donor and the Town;
 - (3) A check shall be the preferable method of payment and shall be made payable to the "Town of Surfside Beach";
 - (4) All collected funds shall be turned into the Finance Department by the next business day;
 - (5) The Finance Department shall identify the particular project and keep an accounting of all solicited funds for each project and/or event;
 - (6) Expenditures, preapproved by Council, must be accompanied by original receipt(s) and/or original invoice(s) and shall be presented to the Town Administrator for payment within the appropriate timeframe.
- (d) Penalties for failure to comply. It shall be unlawful for any person to violate any provisions within this Chapter 4, Article II. Any violator shall appear in the Municipal Court of the Town and be subject to a maximum misdemeanor fine of five hundred dollars (\$500.00), plus any local, state, or federal assessments or imprisonment for not more than thirty (30) days for each offense. Nothing in this section shall prevent the Town from taking such other lawful action as necessary to prevent or remedy a violation.

Secs. 4-31— 4-40. - Reserved.

ARTICLE III. - CONTRACTING TRADES AND SERVICES

Sec. 4-41. - Contractors defined; valid business license required.

- (a) Every person, firm or corporation receiving any type of compensation undertaking the listed types of contracting services, or any similar type of service not otherwise classified, in which social security and income taxes are not being withheld weekly and a W-2 is not issued as an employee of an owner, prime contractor or subcontractor shall be considered an individual contractor for the purpose of this article.

In cases where doubt may exist as to whether a person is an individual contractor as defined above or an employee, the burden of proof shall be on the person to produce copies of current payroll records to indicate full-time employment with the Business to be considered an employee.

- (b) Persons, firms or corporations defined as an individual contractor furnishing labor, supervision or providing any type of contracting services for any form of compensation from the prime contractor shall be listed as a subcontractor. Otherwise, such persons, firms or corporations shall be subject to all licensing, registration, certification or permit requirements and liable for payment of the business license taxes herein set forth on the same basis as the prime contractor.
- (c) Charitable organizations not receiving any form of compensation for their contracting services may be exempt from payment of business license taxes but must still meet all requirements for permits, licensing, certification or registration as indicated in section 4-42 below.
- (d) It shall be a violation of this article for any contractor or subcontractor to engage in or offer to engage in any construction activity without having first obtained a valid business license and if awarded a contract obtain the necessary permits from the Town.

Sec. 4-42. - Construction trades subject to state licensing, certification, or registration; cost limits for contracts.

- (a) The following types of construction trades listed in subsection (b) for commercial or residential work requires a state license, certification or registration from:

South Carolina Contractors Licensing Board

South Carolina Residential Builders Commission

South Carolina State Fire Marshall

Municipal Association of South Carolina

South Carolina Department of Health and Environmental Control

South Carolina Residential Builders Registration

- (b) All trades, subject to Code of Laws of South Carolina, 1976, must have a current state license, registration or certification, before commencing work in the Town. Trades are listed in the S.C. Code 1976, §§ 40-59-5 et. seq. and 40-11-5 et. seq.
- (c) All limitations imposed by the state based on the type of license, certification or registration issued shall be observed.
- (d) Contractors and subcontractors only registered by the South Carolina Residential Builders Commission shall be limited to a maximum of five thousand dollars (\$5,000.00) per commercial or residential project based on the total cost unless working under a permit obtained by a licensed general contractor or residential builder. The cost of the undertaking for the purposes of this article shall include the total cost of materials, equipment and labor. The splitting up of a contract by the various trades, using separate contracts or property owners furnishing materials in order for a contractor or subcontractor to exceed the five thousand dollars (\$5,000.00) limit shall not be allowed. When the cost of an undertaking performed by a residential specialty contractor exceeds five thousand dollars (\$5,000.00), the residential specialty contractor must obtain an executed bond with a surety in an amount approved by the residential builder's commission.

Separate contracts used by registered contractors that exceed the limit imposed per project shall have a minimum waiting period of thirty (30) days from completion of the previous contract before another permit will be issued. Contractors or subcontractors only registered shall not be issued a license to perform general contracting, residential homebuilding, plumbing, electrical, fire protection, exterminating, HVAC mechanical or other trades that require examination until certified by an approved license exam.

Possession, use or attempted use of another person's state license, registration, or certification shall be a violation of this article.

Sec. 4-43. - Certain contractors not subject to state licensing, certification, etc.

Any contractors exempted from any state licensing requirement, regardless of trade, must have a Town business license to perform work within the Town's corporate limits.

Sec. 4-44. - Reserved.

Sec. 4-45. - Right of Town to rule on necessity for licensing for and to clarify construction trades.

The Classifications listed in sections 4-42 through 4-44 of this article are not all inclusive. The Town reserves the right to rule on the necessity for licensing and Classification of construction trades not listed above or reclassify trade and license requirements necessary to meet any federal, or state laws that may be imposed and to protect the health and safety of the residents of the Town.

Sec. 4-46. - Construction or repairs by property owners.

In the interest of public health, safety, welfare, the protection of building occupants, future subsequent property owners and their visitors, the Town regulates the construction activities a property owner may perform on their own property by requiring permits and inspections for such activities.

(1) New construction, additions, structural alterations or improvements:

- a. A property owner may act as a general contractor and contract work or construction trades if all of the following conditions are met:
 1. The property owner and its contractors shall comply with all applicable laws, regulations, building codes, and zoning ordinances.
 2. The property owner shall perform supervision of the job site. Supervision of the work shall not be delegated to anyone other than a properly licensed residential builder or general contractor.
 3. The property owner shall not receive a wage, fee or commission for their participation in the project.
 4. A complete list of all contractors or persons to be involved on the project shall be submitted to the building and codes department prior to any permits being issued.
 5. Contractors or persons providing labor or services to a property owner shall be licensed, insured and limited to state license limitations based on a valuation of materials and labor to be used in the course of their work.
 6. Each contractor shall be responsible for obtaining a separate permit for their portion of labor, materials and profit. The difference in construction valuation between individual

contracts and the total job valuation for permit fee calculation shall be the responsibility of the property owner for payment.

- b. In accordance with state laws, any property owner or contractor shall be qualified by having a South Carolina Residential Builder's or General Contractor's License to obtain a permit to perform any structural carpentry, (not applicable to detached structures less than four hundred (400) square feet). Any property owner or contractor shall be qualified by having the appropriate South Carolina Mechanical Contractor's License or hold a valid master trade certification from an approved agency to perform any mechanical trades (electrical, gas, fire protection, plumbing, or heating and air conditioning work).

(2) Commercial property:

- a. Permits shall not be issued to any property owner for any construction trades or work to be performed other than defined ordinary minor repairs on any property where the general public will have access, that is used for commercial purposes or residential property that is to be offered for lease or rent unless properly licensed for such undertaking.

(3) Residential repairs and nonstructural alterations (owner-occupied primary home only):

- a. A property owner may perform general repairs and nonstructural alterations on their own residential property (not including property intended for rent or lease); Provided, however, it is the responsibility of the property owner to ensure compliance with Town's ordinances, including Chapter 14 – Flood Damage Prevention, Chapter 15 – Land Development Regulations, and Chapter 17 – Zoning. In accordance with state law, the property must not be offered for sale for at least two (2) years, or for lease or rent after the performance of the work.

Sec. 4-47. - Additional requirements and responsibilities applicable to contractors, subcontractors and property owners.

- (a) Permit applications must be obtained, completely filled out, submitted, approved and fees paid before any work may begin on any project. Some projects will require plan reviews.
- (b) Any contractor, subcontractor, or individual working for or receiving compensation directly from a property owner shall meet the state's bonding requirements. Failure to maintain bond required will be a violation of this article and will be sufficient grounds for denial of additional permits and certificates of occupancy.
- (c) Whenever a permit is required from the building and codes department, the property owner or prime contractor shall list every contractor, subcontractor or individual not classified as an employee providing services on the project for each permit issued. Subcontractors or persons not listed and found working on the job site will be in violation of this article. Certificates of occupancy will be withheld on all projects until the subcontractor list is verified.
- (d) It shall be necessary on each job for the prime contractor to be identified and posted in plain view at the project. Any building permit issued shall be posted in a conspicuous place visible from the street and protected from the elements.
- (e) Property owners and/or prime contractors shall bear full responsibility and will be in violation of this article for knowingly hiring any subcontractors that have not first proved meeting the requirements of this article. Stop work orders will also be issued on any project where unlicensed or unregistered contractors or subcontractors are found working.

Sec. 4-48. - Reserved.

Sec. 4-49. - Violations.

Any person violating any provision of this article shall be deemed guilty of an offense and may be subject to a fine of up to five hundred dollars (\$500.00) or imprisonment for not more than thirty (30) days, or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided herein.

ARTICLE IV. - INSURANCE COMPANIES AND BROKERS

Sec. 4-50. - Gross Income defined; rates established.

SIC CODE	NAICS CODE		
63	5241	<p><i>Insurance companies.</i> Except as to fire insurance, "Gross Income" means gross premiums collected (1) on policies on property or risks located in the Town, and (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by the insurance company's office located in the Town or by the insurance company's employee doing business within the Town or by the office of the insurance company's licensed or appointed producer (agent) located in the Town or by the insurance company's licensed or appointed producer (agent) doing business within the Town. As to fire insurance, "Gross Income" means gross premiums (1) collected in the Town, and/or (2) realized from risks located within the limits of the Town.</p>	
		<p>Gross Income shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.</p>	
		<p>Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute doing business within the Town whether or not an office is maintained therein. A premium collected on property or a risk located within the Town shall be deemed to have been collected within the Town. Declining rates shall not apply.</p>	
631— 32	52411	<i>Life, health and accident</i>	0.75% of Gross Income
633— 35	524126	<i>Fire and casualty</i>	2% of Gross Income
636	524127	<i>Title insurance</i>	2% of Gross Income
6411	524210	<p><i>Brokers for fire and casualty insurers—Non-admitted.</i> As to brokers for non-admitted fire and casualty insurers, "Gross Income" means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina (1) on policies on property or</p>	

		<i>risks located in the Town and/or (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the Town. Brokers shall provide, with their payment of the tax, a copy of the report required by the State Department of Insurance showing the locations of the property or risks insured. 2% of Gross Income</i>
		[Premiums for non-admitted business are not included in broker's gross commissions for other business. Declining rates shall not apply.]

Sec. 4-51. - Due date; penalty rate.

Notwithstanding any other provisions of this article, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers shall be payable on or before April 30th in each year without penalty. The penalty for delinquent payments shall be five percent (5%) of the tax due per month, or portion thereof, after the due date until paid.

Sec. 4-52. - Interstate commerce.

Any exemptions herein for Gross Income from insurance business in interstate commerce are hereby repealed. Gross Income from interstate commerce shall be included in the Gross Income for every Business subject to a business license tax.

Sec. 4-53. - Agreement with municipal association.

The agreement with the Municipal Association of South Carolina, pursuant to S.C. Code § 5-7-300, for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted fire and casualty insurers shall continue in effect.

Secs. 4-54—4-70. - Reserved.

ARTICLE V. - Reserved.

ARTICLE VI. - HOSPITALITY FEE

Sec. 4-87. - Authority.

This article is enacted pursuant to the authority of Title 6, Article 7 ("the Local Hospitality Tax Act") and Title 5, S.C. Code 1976, including, without limitation, S.C. Code 1976, §§ 5-7-10 and 5-7-30, which provide, in relevant part, that municipalities may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the municipality and for the preservation of the general health, peace and order in the municipality and further that municipalities may establish uniform service charges.

Sec. 4-88. - Declaration of purpose and intent.

This article is enacted to preserve the general health, safety and welfare of the general public within the Town by collecting a uniform fee for the purpose of creating a fund to pay in whole or in part for the

current and future preservation, maintenance, nourishment, renourishment and improvement of the beaches of the Town and those public facilities related to the use of the beach; public transportation improvement, including street construction, storm damage, right-of-way acquisition, median and right-of-way enhancements and landscaping, walkways and bikeways, public pack facilities, public parking, and capital facilities and equipment necessary for the provision of public safety activities.

Sec. 4-89. - Hospitality fee.

A uniform fee equal to one percent (1%) is hereby imposed on all gross proceeds derived from:

- (1) The rental or charges for any rooms, lodging, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, motel, residence, or any place which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of ninety (90) continuous days are not considered proceeds from transients. This fee imposed by this section 4-89(1) shall not apply to additional guest charges as that term is defined in S.C. Code 1976, §12-36-920(B)
- (2) The sale of all food and beverages, served by a restaurant, hotel, motel, or other food service facility within the Town. In addition, the fee shall be imposed for all food and beverages prepared or modified by convenience stores or grocery stores including, but not limited to, fishing pier establishments, or other general merchandise establishments where such food or beverage is provided for immediate consumption on or off of the premises.
- (3) Paid admissions to places of amusement within the Town; provided, however, that those places of admission which are specifically exempted from payment of the state license tax on admissions established in S.C. Code 1976, § 12-21-2420 shall also be exempt from this hospitality fee.

Sec. 4-90. - Payment of fee.

- (a) Payment of the fee established herein shall be the liability of the consumer of the services or products described in section 4-89. The fee shall be paid at the time of delivery of the services or products to which the fee applies and shall be collected by the provider or seller of the service or products.
- (b) The fee collected by the seller or provider of the services or products as required under section 4-89 shall be remitted to the Town along with such return or forms as may be established by the Town for such purpose.
- (c) Fees and required reports shall be submitted to the Town on the same basis as sales tax returns are required to be submitted to the state department of revenue. An establishment shall be entitled to a two percent (2%) discount on fees collected for returns that are filed on or before the due date. Any fee not timely remitted shall be subject to a penalty of five percent (5%) per month. The failure to collect from patrons the fee imposed by this article shall not relieve any establishment subject to the article from making the required remittance.
- (d) Any person violating any provision of this article shall be deemed guilty of an offense and shall be subject to punishment under section 1-16 upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.

Sec. 4-91. - Hospitality fee account.

The revenue account, to be known as the Town's Hospitality Fee Account, shall be established and all revenues received from the hospitality fee shall be deposited into this account. The principal and any accrued interest from this account shall be expended as permitted in section 4-92 below.

Sec. 4-92. - Permitted uses of funds.

The Town Council is hereby authorized to utilize the funds collected from the imposition of the hospitality fee for the following purposes in accordance with the provisions of S.C. Code § 6-1-730:

- (1) nourishment, renourishment, and maintenance of the beaches, dunes, restoration, including sand fencing, the planting of sea grass or other vegetation useful in preserving the dune system within the territorial limits of the Town,
- (2) acquisition and maintenance of public beach access,
- (3) capital improvements to the beaches and beach related facilities which include but are not limited to public beach parks, public parking, public access, dune walkovers, public bathhouses and restrooms,
- (4) transportation improvements including construction and resurfacing of streets, stormwater drainage, sidewalks, bikeways, landscaping and all associated costs including right-of-way acquisition and engineering design,
- (5) the acquisition of land and the construction of passive and active parks and facilities associated with parks, including playground equipment, sports facilities, and community recreation buildings,
- (6) acquisition of property and the construction of facilities required for the provision of public safety services and the acquisition of capital equipment for the provision of public safety services,
- (7) the payment of bonded indebtedness required to provide the above-referenced uses, or
- (8) administrative costs associated with collection, accounting for an applying the hospitality fee.

Sec. 4-93. - Authorization for use.

Authorization to utilize revenues from the Hospitality Fee Account shall be by the annual budget ordinance, duly adopted by the Town.

Sec. 4-94. - Effective date.

This article shall become effective on July 1, 2021.

Secs. 4-95—4-100. - Reserved.

ARTICLE VII. - LOCAL ACCOMMODATIONS

DIVISION 1. - GENERALLY

Secs. 4-101—4-110. - Reserved.

DIVISION 2. - LOCAL ACCOMMODATIONS TAX

Sec. 4-111. - Tax imposed.

A local accommodations tax of one-half percent (0.5%) is created and is imposed on every person that is engaged in the business of furnishing accommodations to transients within the municipal boundaries of the Town.

Sec. 4-112. - Tax further enumerated.

A uniform tax equal to one-half percent (0.5%) is hereby imposed on all gross proceeds derived from the rental or charges for any rooms, lodging, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, residence, or any place which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of ninety (90) continuous days are not considered proceeds from transients. This tax imposed by this section shall not apply to additional guest charges as that term is defined in S.C. Code 1976, § 12-36-920(B).

Sec. 4-113. - Payment of tax.

Payment of the local accommodations tax shall be the liability of the transient(s) described in section 4-112. The local accommodations tax shall be paid at the time of delivery of the service to which the tax applies and shall be collected by the provider of the services, and shall be held in trust by the provider until remitted as provided herein.

Sec. 4-114. - Collection of tax; remitting tax to local governing body; frequency determined by estimated average amounts.

- (1) The local accommodations tax imposed by this section is due and payable in monthly installments on or before the twentieth (20th) day of each month when the estimated amount of average tax is more than fifty dollars (\$50.00) a month, on a quarterly basis when the estimated amount of the average tax is twenty-five dollars (\$25.00) to fifty dollars (\$50.00) a month, or on an annual basis when the estimated amount of average tax is less than twenty-five dollars (\$25.00) a month. Every person liable for the tax shall make a true and correct return to the Town in such form as it may prescribe and remit the tax therewith. A return is considered timely filed if the return is mailed and has a postmark dated on or before the date the return is required to be filed.
- (2) An establishment shall be entitled to a two percent (2%) discount on taxes collected for returns that are filed on or before the due date. Any taxes not timely remitted shall be subject to a penalty of five percent (5%) per month. The failure to collect from patrons the taxes imposed by this article shall not relieve any establishment subject to the article from making the required remittance.
- (3) Any person violating any provision of this article shall be deemed guilty of an offense and shall be subject to punishment under section 1-16 upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided for herein.
- (4) In case of a failure to make a true and correct return or a failure to file the return, the Town shall make a return upon such information as it may be able to obtain, assess the tax due thereon, and add a penalty of ten percent (10%), whereupon the Town shall mail notice to the person liable for the tax and, in the case of failure to pay the tax within ten (10) days after the mailing of any such notice, the Town shall add an additional penalty of ten percent (10%).

Sec. 4-115. - Inspections and audit.

For the purpose of enforcing the provisions of this article, the License Official, or another authorized agent for the Town, is empowered to enter upon the premises of any person subject to this article upon twenty-four (24) hours written notice, and to make inspections, examinations, and audits of books and records, and it shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon such written notice. In the event that an audit reveals that the remitter has filed false information, the costs of the audit shall be added to the correct amount of taxes determined to be due, in addition to the penalties provided herein. The License Official, or another authorized agent of the Town, may make systematic inspections of all businesses within the Town to ensure compliance with this article. Records of inspections shall not be deemed public records.

Sec. 4-116. - Penalties.

It is a violation of this article to:

- (1) Fail to collect the local accommodations tax;
- (2) Fail to remit to the Town any local accommodations tax collected;
- (3) Fail to file a local accommodations tax return;
- (4) Knowingly provide false information on a local accommodations tax return;
- (5) Fail to provide books and records to the License Official, or other authorized agent of the Town, for inspection, examination, or audit after twenty-four (24) hours written notice.

Sec. 4-117. - Real estate agents required to report when rental property listing dropped.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this article must notify the Town if rental property, previously listed by them, is dropped from their listings.

Sec. 4-118. - Administrative fee.

The costs of collecting the monies may be reimbursed by the fund monies, up to a maximum of one percent (1%).

Sec. 4-119. - Local accommodations tax account.

The revenue account to be known as Town's Local Accommodations Tax Account, shall be established and all revenues received from the local accommodations tax shall be deposited into this account. The principal and any accrued interest from this account shall be expended only as permitted herein.

Sec. 4-120. - Permitted uses of funds.

The Town Council is hereby authorized to utilize the funds collected from the imposition of the local accommodations tax for the following purposes:

- (1) Use of revenue from local accommodations tax.
 - a. Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;

- b. Tourism-related cultural, recreational, or historical facilities;
- c. Beach access and renourishment;
- d. Highways, roads, streets, and bridges providing access to tourist destinations;
- e. Advertisements and promotions related to tourism development; or
- f. Water and sewer infrastructure to serve tourism-related demand.

(2) In a county in which at least nine hundred thousand dollars (\$900,000.00) in accommodations taxes is collected annually pursuant to S.C. Code § 12-36-920, the revenues of the local accommodations tax authorized in this article may also be used for the operation and maintenance of those items provided in subsection (1) a.—f., including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

Sec. 4-121. - Authorization for use.

Authorization to utilize revenues from the Local Accommodations Tax account shall be by the annual budget ordinance duly adopted by the Town Council.

Sec. 4-122 - Effective date.

This article shall become effective on July 1, 2021.

Secs. 4-123—4-140. - Reserved.

ARTICLE VIII. - RENTAL FEES—FOR TOWN FACILITIES

Sec. 4-141. - On-going fee schedule.

Rates for the Town facilities, including the Floral Clubhouse, for on-going meetings, events, or programs shall be:

GROUP, ORGANIZATION OR BUSINESS	Rate per day
Non-Profit Groups	\$15.00 per day
Weekly Groups and Organizations	\$50.00 per day
Business Organizations	Town Business License plus 10% of monthly revenue payable by the 5th day of the following month

Sec. 4-142. - One-time rental schedules.

Rates for the Town facilities, including the Floral Clubhouse, for one-time rentals for a meeting, an event, or a program shall be:

ONE-TIME RENTALS	Rate
Large Room	\$75.00
Small Room	\$50.00
Non-profit (eleemosynary) Organizations	\$10.00
Town Resident Groups, 6 or less	Free

Sec. 4-143. - Town discretion to rent.

The Town, in its sole discretion, reserves the right to deny rental for any reason.

Sec. 4-144. - Town reserves the right to pre-empt rental.

The Town reserves the right to pre-empt any regularly scheduled or one-time event for Town business on no less than forty-eight (48) hour notice. In such instances, the rental fee shall be refunded, if already paid.

Sec. 4-145. - Rental fees and late penalty.

(a) *Group, organization or business on-going rentals.* Should any fee not be paid in accordance with the terms of this article, a twenty percent (20%) late fee per month shall be applied. Failure to pay shall be deemed reasonable cause to refuse future rentals.

(b) *One-time rentals.* Payment for one-time rentals are payable in advance at the time the facility is reserved.

Sec. 4-146. - Cleaning deposit.

A cleaning deposit of fifty dollars (\$50.00) per rental may be required to be paid in advance at the sole discretion of the Town. The Town Administrator or their designee shall have sole authority to determine whether facilities are cleaned in a manner that would warrant a refund.

Sec. 4-147. - Non-profit (eleemosynary) organizations.

Non-profit organizations shall be charged a fee of ten dollars (\$10.00) per day to use the Floral Clubhouse provided:

(1) The room is reserved at least forty-eight (48) hours in advance.

(2) The organization shall provide proof of its eleemosynary status at the time reservation. It shall be within the Town's discretion what is deemed proof.

(3) A cleaning deposit shall be paid, if deemed appropriate.

(4) Payment and security cleaning deposit, if any, shall be paid in advance.

Sec. 4-148. - Town resident groups.

Resident groups of six (6) individuals or less may use the Floral Clubhouse at no charge provided:

(1) The room is reserved at least forty -eight (48)-hours in advance.

(2) All residents desiring to use the facility have provided satisfactory proof of residency at the time the room is reserved. It shall be within the Town's discretion what is deemed proof.

(3) A cleaning deposit shall be paid in advance, if deemed appropriate.

Sec. 4-149. - Lions Club.

Pursuant to the agreement between the South Strand Chapter of the Lions Club, International, (the club) and the Town made when the club gave its the building (formerly known as the Dick M. Johnson Civic Center) to the Town, the club shall have perpetual rights to use a Town facility for its twice monthly meetings at no charge.