

SOUTH CAROLINA
ACCOMMODATIONS TAX

EXPENDITURES OF
ANNUAL ACCOMMODATIONS TAX
REVENUES

FISCAL YEAR 2004-2005

South Carolina Department of Parks, Recreation and Tourism
1205 Pendleton Street
Columbia, SC 29201
Tourism Expenditure Review Committee
P.O. Box 125
Columbia, SC 29214-0120
November 2006

SOUTH CAROLINA ACCOMMODATIONS TAX OVERSIGHT COMMITTEE
TOURISM EXPENDITURE REVIEW COMMITTEE

The Legislative Accommodations Tax Oversight Committee was abolished effective June 10, 1997. During the 2001 Legislative Session, Senate Bill 349 was signed into law by the Governor, effective July 18, 2001. This bill amended the Accommodations Tax statute. It establishes an eleven member Tourism Expenditure Review Committee, provides for withholding funds for misappropriated expenditures, and provides for penalties for failure to file annual reports on time. This committee serves as the oversight authority on all questionable tourism related expenditures.

REPORTING REQUIREMENTS

Among the requirements of the Accommodations Tax Law is the requirement that local municipal and county governments covered by the tourism provisions of this Act, and regional tourism agencies covered by this Act, shall submit annual reports.

In order to advise the affected local governments of the reporting requirements, the local governments were sent a packet of information that included copies of Guidelines on the Act, the amended Accommodations Tax Act, an Accommodations Tax Reporting Form for reporting of Accommodations Tax dollars and a local Advisory Committee membership Form. The eleven tourism regions were also sent a separate reporting form. The Accommodations Tax Reporting Form, the Advisory Committee Membership Form, and the Tourism Region Form were due by October 31, 2005. This information was not only sent to local government officials and tourism regions but was also sent to advisory committee chairpersons, chambers of commerce, and others interested in the expenditure of "A" Tax revenue.

REVENUE AND EXPENDITURE REPORTS SUBMITTED BY LOCAL GOVERNMENTS

Revenue and expenditure information submitted by local governments have been compiled in order to provide an overall accounting of how the statewide 2% accommodations tax revenues have been allocated and spent. Due to the fact that not all local government budgets are on the state's fiscal year, July-June, total annual reported revenues could vary from figures provided by the State Treasurer's Office. Expenditures may vary as well, due to the use of carry-forward funds, interest earnings, etc. The information on the following pages includes explanations of the various tables and graphs included in this report. These represent the revenues and expenditures as reported by the local governments. Responses to the Tourism Region Form are not compiled in this report.

TABLE A

**Statewide 2% Accommodations Tax Revenue Allocations for FY04-05
from "A" Tax Reporting Forms Submitted by Local Governments**

The "A" Tax revenue allocations of the eighty-three (83) local governments submitting reports totaled \$32,362,403. The mandated allocations from this amount were \$3,589,370 to General Funds, \$9,086,221 to Tourism Advertising and Promotion Organizations (a.k.a. 30% Fund), and \$19,686,812 for Tourism-Related Expenditures (a.k.a. 65% Fund). Additionally, these local governments reported 65% Carry-Forward Funds from FY03-04 and interest earnings totaling \$7,808,555.

TABLE B

**Statewide 2% Accommodations Tax Revenue Expenditures for FY04-05
from "A" Tax Reporting Forms Submitted by Local Governments**

The expenditures reported for FY04-05 totaled \$9,086,221 for Tourism Advertising and Promotion Organizations (a.k.a. 30% Fund) and \$20,278,846 for Tourism-Related expenditures (a.k.a. 65% Fund). That left \$7,216,521 carried forward into FY05-06 for future Tourism-Related Expenditures.

TABLE C

FY04-05 Tourism-Related Expenditures from 65% Fund by Category

The \$20,278,846 of tourism-related expenditures from the 65% Fund included 15% for additional Destination Advertising and Promotion, with funding for the Operation of Visitor Information Centers another 4%. The top funding category at 37% was Tourism-Related Public Services, such as police and fire service. Tourism-Related Events was the second highest funding category at 22%, followed closely by Tourism-Related Facilities at 18%. No spending was reported for Tourist Public Transportation.

TABLE D

**Organizations Designated to Receive and Manage Tourism
Advertising and Promotions from 30% Fund in FY04-05**

Of the \$9,071,365 distributed from the Tourism Advertising and Promotion Fund, 46.3% was designated to Chambers of Commerce, while 47.6% was designated to Convention and Visitor Bureaus, 2.5% to one of the eleven Tourism Regional Organizations and 3.6% to other organizations.

TABLE A

**STATEWIDE 2% ACCOMMODATIONS TAX REVENUE ALLOCATION FOR FY04-05 FROM
"A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS | FISCAL YEAR 2004-2005 A-TAX ALLOCATION | \$25,000 PLUS 5% GENERAL FUND | 30% ADVERTISING AND PROMOTION | 65% TOURISM RELATED FUND | PRIOR YEAR CARRY FORWARD & INTEREST |
|--|---|--------------------------------------|--------------------------------------|---------------------------------|--|
| Aiken | \$198,122 | \$33,656 | \$51,937 | \$112,529 | \$43,453 |
| Aiken County | \$117,079 | \$29,604 | \$27,624 | \$59,851 | \$0 |
| Anderson | \$113,358 | \$29,418 | \$26,507 | \$57,433 | \$6,300 |
| Anderson County | \$211,758 | \$34,338 | \$56,027 | \$121,393 | \$0 |
| Beaufort | \$196,984 | \$33,599 | \$51,595 | \$111,790 | \$12,019 |
| Beaufort County | \$613,014 | \$54,401 | \$176,404 | \$382,209 | \$50,055 |
| Berkeley County | \$90,228 | \$28,261 | \$19,568 | \$42,398 | \$827 |
| Blythewood | \$54,367 | \$26,468 | \$8,810 | \$19,088 | \$18,088 |
| Camden | \$48,090 | \$26,154 | \$6,927 | \$15,008 | \$0 |
| Cayce | \$86,036 | \$28,052 | \$18,311 | \$39,673 | \$59,873 |
| Charleston | \$2,589,892 | \$153,245 | \$769,468 | \$1,667,180 | \$661,253 |
| Charleston County | \$26,980 | \$25,099 | \$594 | \$1,287 | \$0 |
| Cherokee County | \$69,754 | \$27,238 | \$13,426 | \$29,090 | \$0 |
| Chester County | \$110,282 | \$29,264 | \$25,585 | \$55,433 | \$54,503 |
| Clarendon County | \$117,546 | \$29,627 | \$27,764 | \$60,155 | \$66,458 |
| Clemson | \$135,104 | \$30,505 | \$33,031 | \$71,567 | \$17,608 |
| Clinton | \$29,973 | \$25,249 | \$1,492 | \$3,232 | \$19 |
| Colleton County | \$194,297 | \$33,465 | \$50,789 | \$110,043 | \$62,736 |
| Columbia | \$1,070,171 | \$77,259 | \$313,551 | \$679,361 | (\$53,540) |
| Conway | \$33,328 | \$25,416 | \$2,499 | \$5,413 | (\$137) |
| Darlington County | \$57,444 | \$26,622 | \$9,733 | \$21,089 | (\$20,276) |
| Dillon | \$79,899 | \$27,745 | \$16,470 | \$35,685 | \$32,892 |
| Dillon County | \$60,757 | \$26,788 | \$10,727 | \$23,242 | \$0 |
| Dorchester County | \$67,940 | \$27,147 | \$12,882 | \$27,911 | \$27,132 |
| Duncan | \$73,635 | \$27,432 | \$14,591 | \$31,613 | \$35,647 |
| Easley | \$50,211 | \$26,261 | \$7,563 | \$16,387 | \$0 |
| Edisto Beach | \$162,936 | \$31,897 | \$41,381 | \$89,658 | \$284,512 |
| Florence | \$225,764 | \$35,038 | \$60,229 | \$130,497 | \$3,428 |
| Florence County | \$438,087 | \$45,654 | \$123,926 | \$268,507 | \$404,621 |
| Folly Beach | \$218,359 | \$34,668 | \$58,008 | \$125,683 | \$1,216 |
| Gaffney | \$61,493 | \$26,825 | \$10,948 | \$23,721 | \$1,825 |
| Georgetown | \$64,153 | \$26,958 | \$11,746 | \$25,449 | \$36,280 |
| Georgetown County | \$817,669 | \$64,633 | \$237,801 | \$515,235 | \$895,751 |
| Goose Creek | \$31,263 | \$25,313 | \$1,879 | \$4,071 | \$0 |

**TABLE A
(continued)**

**STATEWIDE 2% ACCOMMODATIONS TAX REVENUE ALLOCATION FOR FY04-05 FROM
“A” TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS | FISCAL YEAR 2004-2005 A-TAX ALLOCATION | \$25,000 PLUS 5% GENERAL FUND | 30% ADVERTISING AND PROMOTION | 65% TOURISM RELATED FUND | PRIOR YEAR CARRY FORWARD & INTEREST |
|--|---|--------------------------------------|--------------------------------------|---------------------------------|--|
| Greenville | \$766,743 | \$62,087 | \$222,523 | \$482,133 | \$117,080 |
| Greenville County | \$707,236 | \$59,112 | \$204,671 | \$443,453 | \$51,074 |
| Greenwood | \$100,012 | \$28,751 | \$22,504 | \$48,758 | \$2,997 |
| Greenwood County | \$0 | \$23,750 | (\$7,500) | (\$16,250) | \$0 |
| Greer | \$27,394 | \$25,120 | \$718 | \$1,556 | \$4,299 |
| Hardeeville | \$88,236 | \$28,162 | \$18,971 | \$41,103 | (\$17,543) |
| Hartsville | \$63,098 | \$26,905 | \$11,429 | \$24,764 | \$0 |
| Hilton Head Island | \$3,323,612 | \$189,931 | \$989,584 | \$2,144,098 | \$2,029,524 |
| Horry County | \$2,821,795 | \$164,840 | \$839,038 | \$1,817,917 | \$366,194 |
| Isle of Palms | \$809,206 | \$64,210 | \$235,262 | \$509,734 | \$356,262 |
| Jasper County | \$142,242 | \$30,862 | \$35,173 | \$76,208 | \$38,452 |
| Kershaw County | \$82,476 | \$27,874 | \$17,243 | \$37,359 | \$202 |
| Kiawah Island | \$942,097 | \$70,855 | \$275,129 | \$596,113 | \$66,926 |
| Lake City | \$0 | \$23,750 | (\$7,500) | (\$16,250) | \$2,141 |
| Laurens County | \$81,595 | \$27,830 | \$16,979 | \$36,787 | \$0 |
| Lexington | \$46,596 | \$26,080 | \$6,479 | \$14,037 | \$18,605 |
| Lexington County | \$304,394 | \$38,970 | \$83,818 | \$181,606 | \$59,616 |
| Moncks Corner | \$43,688 | \$25,934 | \$5,606 | \$12,147 | \$27,916 |
| Mt. Pleasant | \$578,982 | \$52,699 | \$166,194 | \$360,088 | \$464,994 |
| Myrtle Beach | \$6,148,735 | \$331,187 | \$1,837,121 | \$3,980,428 | \$394,928 |
| Newberry | \$58,451 | \$26,673 | \$10,035 | \$21,743 | \$19,505 |
| Newberry County | \$68,567 | \$27,178 | \$13,070 | \$28,319 | \$15,923 |
| North Charleston | \$1,080,469 | \$77,773 | \$316,641 | \$686,055 | \$3,031 |
| North Myrtle Beach | \$2,001,198 | \$123,810 | \$592,859 | \$1,284,529 | \$231,262 |
| Oconee County | \$132,117 | \$30,356 | \$32,135 | \$69,626 | \$34,606 |
| Orangeburg | \$49,285 | \$26,214 | \$7,285 | \$15,785 | \$4,460 |
| Orangeburg County | \$232,247 | \$35,362 | \$62,174 | \$134,710 | \$29,334 |
| Pawley's Island | \$170,618 | \$32,281 | \$43,685 | \$94,651 | \$0 |
| Pickens County | \$80,881 | \$27,794 | \$16,764 | \$36,322 | \$1,259 |
| Port Royal | \$0 | \$23,750 | (\$7,500) | (\$16,250) | \$0 |
| Richland County | \$521,945 | \$49,847 | \$149,084 | \$323,014 | (\$25,572) |
| Ridgeland | \$44,988 | \$25,999 | \$5,997 | \$12,993 | \$0 |
| Rock Hill | \$271,120 | \$37,306 | \$73,836 | \$159,978 | \$2,314 |
| Santee | \$192,367 | \$33,368 | \$50,210 | \$108,789 | (\$62,050) |
| Seabrook Island | \$82,188 | \$27,859 | \$17,156 | \$37,172 | \$10,695 |

**TABLE A
(continued)**

**STATEWIDE 2% ACCOMMODATIONS TAX REVENUE ALLOCATION FOR FY04-05 FROM
"A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS | FISCAL YEAR 2004-2005 A-TAX ALLOCATION | \$25,000 PLUS 5% GENERAL FUND | 30% ADVERTISING AND PROMOTION | 65% TOURISM RELATED FUND | PRIOR YEAR CARRY FORWARD & INTEREST |
|--|---|--------------------------------------|--------------------------------------|---------------------------------|--|
| Seabrook Island | \$82,188 | \$27,859 | \$17,156 | \$37,172 | \$10,695 |
| Seneca | \$28,353 | \$25,168 | \$1,006 | \$2,180 | \$0 |
| Simpsonville | \$64,165 | \$26,958 | \$11,750 | \$25,457 | (\$21,205) |
| Spartanburg | \$118,815 | \$29,691 | \$28,145 | \$60,980 | \$0 |
| Spartanburg County | \$382,462 | \$42,873 | \$107,239 | \$232,350 | \$9,567 |
| Springdale | \$51,068 | \$26,303 | \$7,820 | \$16,944 | \$17,779 |
| St. George | \$70,809 | \$27,290 | \$13,743 | \$29,776 | \$9,363 |
| Sullivan's Island | \$51,100 | \$26,305 | \$7,830 | \$16,965 | \$1,315 |
| Summerton | \$0 | \$23,750 | (\$7,500) | (\$16,250) | \$0 |
| Summerville | \$184,193 | \$32,960 | \$47,758 | \$103,475 | \$0 |
| Sumter | \$205,908 | \$34,045 | \$54,272 | \$117,590 | \$0 |
| Sumter County | \$55,272 | \$26,514 | \$9,082 | \$19,677 | \$0 |
| Surfside Beach | \$379,183 | \$42,709 | \$106,255 | \$230,219 | \$830,838 |
| Walterboro | \$36,564 | \$25,578 | \$3,469 | \$7,516 | \$7,807 |
| York County | \$153,961 | \$31,448 | \$38,688 | \$83,825 | \$2,116 |
| | | | | | |
| TOTAL REPORTED | \$32,362,403 | \$3,589,370 | \$9,086,221 | \$19,686,812 | \$7,808,555 |

TABLE B**STATEWIDE 2% ACCOMMODATIONS TAX REVENUE EXPENDITURES FOR FY04-05
FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS | 30% ADVERTISING AND PROMOTION | 65% TOURISM RELATED FUND | 65% CARRY FORWARD NEXT YEAR * |
|--|--|---|--|
| Aiken | \$51,937 | \$68,908 | \$87,074 |
| Aiken County | \$27,624 | \$59,851 | (\$0) |
| Anderson | \$26,507 | \$63,733 | (\$0) |
| Anderson County | \$56,027 | \$121,393 | (\$0) |
| Beaufort | \$51,595 | \$123,178 | \$631 |
| Beaufort County | \$176,404 | \$310,000 | \$122,264 |
| Berkeley County | \$19,568 | \$43,225 | \$0 |
| Blythewood | \$8,810 | \$16,684 | \$20,492 |
| Camden | \$6,927 | \$15,008 | \$0 |
| Cayce | \$18,311 | \$59,850 | \$39,697 |
| Charleston | \$769,468 | \$1,685,957 | \$642,476 |
| Charleston County | \$594 | \$1,287 | (\$0) |
| Cherokee County | \$13,426 | \$29,090 | (\$0) |
| Chester County | \$25,585 | \$15,688 | \$94,248 |
| Clarendon County | \$27,764 | \$56,285 | \$70,328 |
| Clemson | \$33,031 | \$71,000 | \$18,175 |
| Clinton | \$1,492 | \$3,251 | (\$0) |
| Colleton County | \$50,789 | \$115,600 | \$57,178 |
| Columbia | \$313,551 | \$564,201 | \$61,620 |
| Conway | \$2,499 | \$5,200 | \$77 |
| Darlington County | \$9,733 | \$2,767 | (\$1,954) |
| Dillon | \$16,470 | \$45,000 | \$23,577 |
| Dillon County | \$10,727 | \$23,000 | \$242 |
| Dorchester County | \$12,882 | \$27,132 | \$27,911 |
| Duncan | \$14,591 | \$35,500 | \$31,760 |
| Easley | \$7,563 | \$16,765 | (\$378) |
| Edisto Beach | \$41,381 | \$156,719 | \$217,451 |
| Florence | \$60,229 | \$131,000 | \$2,925 |
| Florence County | \$123,926 | \$578,500 | \$94,628 |
| Folly Beach | \$58,008 | \$126,899 | \$0 |
| Gaffney | \$10,948 | \$24,000 | \$1,546 |
| Georgetown | \$11,746 | \$35,400 | \$26,329 |
| Georgetown County | \$237,801 | \$742,938 | \$668,048 |
| Goose Creek | \$1,879 | \$4,072 | (\$1) |
| Greenville | \$222,523 | \$433,579 | \$165,634 |
| Greenville County | \$204,671 | \$443,453 | \$51,074 |
| Greenwood | \$22,504 | \$51,754 | \$1 |
| Greenwood County | (\$7,500) | \$0 | (\$16,250) |
| Greer | \$718 | \$3,865 | \$1,990 |

TABLE B
(continued)

**STATEWIDE 2% ACCOMMODATIONS TAX REVENUE EXPENDITURES FOR FY04-05
FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS | 30% ADVERTISING AND PROMOTION | 65% TOURISM RELATED FUND | 65% CARRY FORWARD NEXT YEAR * |
|--|--------------------------------------|---------------------------------|--------------------------------------|
| Hardeeville | \$18,971 | \$48,507 | (\$24,947) |
| Hartsville | \$11,429 | \$24,764 | (\$0) |
| Hilton Head Island | \$989,584 | \$2,514,090 | \$1,659,532 |
| Horry County | \$839,038 | \$1,887,644 | \$296,467 |
| Isle of Palms | \$235,262 | \$484,536 | \$381,461 |
| Jasper County | \$35,173 | \$86,000 | \$28,660 |
| Kershaw County | \$17,243 | \$36,561 | \$1,000 |
| Kiawah Island | \$275,129 | \$519,554 | \$143,485 |
| Lake City | (\$7,500) | \$2,141 | (\$16,250) |
| Laurens County | \$16,979 | \$36,787 | \$0 |
| Lexington | \$6,479 | \$18,096 | \$14,547 |
| Lexington County | \$83,818 | \$184,250 | \$56,972 |
| Moncks Corner | \$5,606 | \$28,154 | \$11,910 |
| Mt. Pleasant | \$166,194 | \$305,172 | \$519,910 |
| Myrtle Beach | \$1,837,121 | \$4,016,030 | \$359,326 |
| Newberry | \$10,035 | \$19,300 | \$21,949 |
| Newberry County | \$13,070 | \$28,319 | \$15,923 |
| North Charleston | \$316,641 | \$689,085 | (\$0) |
| North Myrtle Beach | \$592,859 | \$1,239,084 | \$276,707 |
| Oconee County | \$32,135 | \$53,041 | \$51,191 |
| Orangeburg | \$7,285 | \$14,150 | \$6,095 |
| Orangeburg County | \$62,174 | \$120,129 | \$43,915 |
| Pawley's Island | \$43,685 | \$94,651 | (\$0) |
| Pickens County | \$16,764 | \$32,975 | \$4,606 |
| Port Royal | (\$7,500) | \$0 | (\$16,250) |
| Richland County | \$149,084 | \$299,916 | (\$2,474) |
| Ridgeland | \$5,997 | \$12,999 | (\$7) |
| Rock Hill | \$73,836 | \$162,292 | \$0 |
| Santee | \$50,210 | \$97,093 | (\$50,354) |
| Seabrook Island | \$17,156 | \$36,712 | \$11,155 |
| Seneca | \$1,006 | \$2,180 | \$0 |
| Simpsonville | \$11,750 | \$22,947 | (\$18,695) |
| Spartanburg | \$28,145 | \$61,512 | (\$532) |
| Spartanburg County | \$107,239 | \$204,000 | \$37,917 |
| Springdale | \$7,820 | \$6,442 | \$28,281 |
| St. George | \$13,743 | \$29,050 | \$10,088 |
| Sullivan's Island | \$7,830 | \$17,449 | \$831 |
| Summerton | (\$7,500) | \$0 | (\$16,250) |
| Summerville | \$47,758 | \$103,475 | \$0 |
| Sumter | \$54,272 | \$117,590 | \$0 |
| Sumter County | \$9,082 | \$19,677 | \$0 |

TABLE B
(continued)

**STATEWIDE 2% ACCOMMODATIONS TAX REVENUE EXPENDITURES FOR FY04-05
FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS | 30% ADVERTISING AND PROMOTION | 65% TOURISM RELATED FUND | 65% CARRY FORWARD NEXT YEAR * |
|--|--|---|--|
| Surfside Beach | \$106,255 | \$201,184 | \$859,872 |
| Walterboro | \$3,469 | \$5,750 | \$9,574 |
| York County | \$38,688 | \$83,825 | \$2,116 |
| Total Reported | \$9,086,221 | \$20,278,846 | \$7,216,521 |

* Carry Forward Next Year was computed from other responses.

TABLE C

**TOURISM-RELATED EXPENDITURES FROM 65% FUND BY CATEGORY
FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| Government | Total Funded From 65% Fund | % Funded in Each Category | | | | | | | |
|-------------------|-------------------------------|---------------------------|------|-----|------|-----|-----|-----|----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Aiken | \$68,908 | 21% | 79% | 0% | 0% | 0% | 0% | 0% | 0% |
| Aiken County | \$59,851 | 36% | 0% | 0% | 0% | 0% | 0% | 64% | 0% |
| Anderson | \$63,733 | 30% | 28% | 42% | 0% | 0% | 0% | 0% | 0% |
| Anderson County | \$121,393 | 55% | 45% | 0% | 0% | 0% | 0% | 0% | 0% |
| Beaufort | \$123,178 | 43% | 16% | 8% | 0% | 0% | 0% | 32% | 0% |
| Beaufort County | \$310,000 | 41% | 13% | 5% | 1% | 0% | 0% | 40% | 0% |
| Berkeley County | \$43,225 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Blythewood | \$16,684 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Camden | \$15,008 | 0% | 67% | 33% | 0% | 0% | 0% | 0% | 0% |
| Cayce | \$59,850 | 25% | 55% | 20% | 0% | 0% | 0% | 0% | 0% |
| Charleston | \$1,685,957 | 8% | 43% | 49% | 0% | 0% | 0% | 0% | 0% |
| Charleston County | \$1,287 | 12% | 88% | 0% | 0% | 0% | 0% | 0% | 0% |
| Cherokee County | \$29,090 | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 0% |
| Chester County | \$15,688 | 85% | 0% | 0% | 15% | 0% | 0% | 0% | 0% |
| Clarendon County | \$56,285 | 99% | 0% | 1% | 0% | 0% | 0% | 0% | 0% |
| Clemson | \$71,000 | 42% | 58% | 0% | 0% | 0% | 0% | 0% | 0% |
| Clinton | \$3,251 | 0% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| Colleton County | \$115,600 | 62% | 9% | 9% | 16% | 0% | 0% | 5% | 0% |
| Columbia | \$564,201 | 9% | 69% | 17% | 0% | 0% | 0% | 6% | 0% |
| Conway | \$5,200 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Darlington County | \$2,767 | 34% | 44% | 22% | 0% | 0% | 0% | 0% | 0% |
| Dillon | \$45,000 | 11% | 44% | 44% | 0% | 0% | 0% | 0% | 0% |
| Dillon County | \$23,000 | 13% | 87% | 0% | 0% | 0% | 0% | 0% | 0% |
| Dorchester County | \$27,132 | 38% | 17% | 33% | 0% | 0% | 0% | 12% | 0% |
| Duncan | \$35,500 | 21% | 0% | 39% | 0% | 39% | 0% | 0% | 0% |
| Easley | \$16,765 | 78% | 4% | 0% | 0% | 0% | 0% | 19% | 0% |
| Edisto Beach | \$156,719 | 5% | 5% | 71% | 20% | 0% | 0% | 0% | 0% |
| Florence | \$131,000 | 19% | 76% | 5% | 0% | 0% | 0% | 0% | 0% |
| Florence County | \$578,500 | 23% | 22% | 50% | 2% | 0% | 0% | 3% | 0% |
| Folly Beach | \$126,899 | 15% | 20% | 17% | 32% | 0% | 16% | 0% | 0% |
| Gaffney | \$24,000 | 13% | 63% | 25% | 0% | 0% | 0% | 0% | 0% |
| Georgetown | \$35,400 | 29% | 19% | 10% | 0% | 0% | 0% | 42% | 0% |
| Georgetown County | \$742,938 | 51% | 3% | 27% | 19% | 0% | 0% | 0% | 0% |
| Goose Creek | \$4,072 | 0% | 100% | 0% | 0% | 0% | 0% | 0% | 0% |
| Greenville | \$433,579 | 52% | 36% | 12% | 1% | 0% | 0% | 0% | 0% |
| Greenville County | \$443,453 | 34% | 13% | 50% | 0% | 0% | 0% | 3% | 0% |
| Greenwood | \$51,754 | 25% | 56% | 19% | 0% | 0% | 0% | 0% | 0% |
| Greer | \$3,865 | 0% | 81% | 19% | 0% | 0% | 0% | 0% | 0% |
| Hardeeville | \$48,507 | 0% | 22% | 0% | 78% | 0% | 0% | 0% | 0% |
| Hartsville | \$24,764 | 32% | 64% | 4% | 0% | 0% | 0% | 0% | 0% |

TABLE C
(continued)

TOURISM-RELATED EXPENDITURES FROM 65% FUND BY CATEGORY
FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS

| Government | Total Funded From 65% Fund | % Funded in Each Category | | | | | | | |
|--------------------|-------------------------------------|---------------------------|-----|------|------|----|-----|-----|----|
| | | | | | | | | | |
| Hilton Head Island | \$2,514,090 | 3% | 35% | 3% | 59% | 0% | 0% | 0% | 0% |
| Horry County | \$1,887,644 | 6% | 0% | 1% | 66% | 0% | 26% | 1% | 0% |
| Isle of Palms | \$484,536 | 3% | 16% | 61% | 20% | 0% | 0% | 0% | 0% |
| Jasper County | \$86,000 | 52% | 22% | 26% | 0% | 0% | 0% | 0% | 0% |
| Kershaw County | \$36,561 | 52% | 0% | 0% | 0% | 0% | 0% | 48% | 0% |
| Kiawah Island | \$519,554 | 0% | 82% | 0% | 18% | 0% | 0% | 0% | 0% |
| Laurens County | \$36,787 | 83% | 17% | 0% | 0% | 0% | 0% | 0% | 0% |
| Lexington | \$18,096 | 6% | 77% | 6% | 0% | 0% | 0% | 12% | 0% |
| Lexington County | \$184,250 | 46% | 2% | 37% | 0% | 0% | 0% | 15% | 0% |
| Moncks Corner | \$28,154 | 5% | 0% | 0% | 0% | 0% | 0% | 95% | 0% |
| Mt. Pleasant | \$305,172 | 5% | 65% | 0% | 22% | 0% | 0% | 8% | 0% |
| Myrtle Beach | \$4,016,030 | 14% | 13% | 3% | 69% | 0% | 1% | 0% | 0% |
| Newberry | \$19,300 | 69% | 31% | 0% | 0% | 0% | 0% | 0% | 0% |
| Newberry County | \$28,319 | 0% | 37% | 63% | 0% | 0% | 0% | 0% | 0% |
| North Charleston | \$689,085 | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 0% |
| North Myrtle Beach | \$1,239,084 | 0% | 1% | 2% | 79% | 0% | 2% | 15% | 0% |
| Oconee County | \$53,041 | 19% | 18% | 18% | 45% | 0% | 0% | 0% | 0% |
| Orangeburg | \$14,150 | 20% | 80% | 0% | 0% | 0% | 0% | 0% | 0% |
| Orangeburg County | \$120,129 | 55% | 36% | 0% | 9% | 0% | 0% | 0% | 0% |
| Pawleys Island | \$94,651 | 0% | 8% | 0% | 92% | 0% | 0% | 0% | 0% |
| Pickens County | \$32,975 | 38% | 40% | 22% | 0% | 0% | 0% | 0% | 0% |
| Richland County | \$299,916 | 0% | 15% | 0% | 47% | 0% | 0% | 38% | 0% |
| Ridgeland | \$12,999 | 12% | 69% | 19% | 0% | 0% | 0% | 0% | 0% |
| Rock Hill | \$162,292 | 61% | 4% | 19% | 0% | 0% | 0% | 16% | 0% |
| Santee | \$97,093 | 36% | 13% | 0% | 50% | 0% | 0% | 0% | 0% |
| Seabrook Island | \$36,712 | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 0% |
| Seneca | \$2,180 | 10% | 90% | 0% | 0% | 0% | 0% | 0% | 0% |
| Simpsonville | \$22,947 | 0% | 95% | 0% | 5% | 0% | 0% | 0% | 0% |
| Spartanburg | \$61,512 | 8% | 55% | 37% | 0% | 0% | 0% | 0% | 0% |
| Spartanburg County | \$204,000 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Springdale | \$6,442 | 11% | 85% | 0% | 0% | 0% | 0% | 4% | 0% |
| St. George | \$29,050 | 0% | 0% | 34% | 66% | 0% | 0% | 0% | 0% |
| Sullivan's Island | \$17,449 | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 0% |
| Summerville | \$103,475 | 15% | 0% | 72% | 6% | 0% | 0% | 7% | 0% |
| Sumter | \$117,590 | 17% | 7% | 0% | 0% | 0% | 0% | 76% | 0% |
| Sumter County | \$19,677 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| Surfside Beach | \$201,184 | 11% | 2% | 8% | 79% | 0% | 0% | 0% | 0% |
| Walterboro | \$5,750 | 13% | 0% | 87% | 0% | 0% | 0% | 0% | 0% |
| York County | \$83,825 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

TABLE C

**TOURISM-RELATED EXPENDITURES FROM 65% FUND BY CATEGORY
FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS**

| Government | Total Funded From 65% Fund | % Funded in Each Category | | | | | | | |
|-----------------------|-------------------------------|---------------------------|------------|------------|------------|-----------|-----------|-----------|-----------|
| | | | | | | | | | |
| TOTAL REPORTED | \$20,278,846 | 15% | 22% | 18% | 37% | 0% | 3% | 4% | 0% |
| | | | | | | | | | |

1=Destination Advertising/Promotion

2=Tourism-related Events

3=Tourism-related Facilities

4=Tourism-related Public Services

5=Tourist Public Transportation

6=Waterfront Erosion/Control/Repair

7=Operation of Visitor Information Centers

8=Not Classified

TABLE D

**ORGANIZATIONS DESIGNATED TO RECEIVE AND MANAGE TOURISM
ADVERTISING AND PROMOTIONS FROM 30% FUND**

| Organizations | Designated Amount | % of Total |
|--------------------------------|------------------------------|-----------------------|
| Chambers of Commerce | \$4,201,655 | 46.3% |
| Convention and Visitor Bureaus | \$4,315,598 | 47.6% |
| Tourism Regions | \$223,902 | 2.5% |
| Other | \$330,209 | 3.6% |
| Total | \$9,071,365 | 100.0% |

