

**AMENDMENT TO CITY OF BENNETTSVILLE ORDINANCE 03-07-01  
PROVIDING FOR A LOCAL HOSPITALITY TAX ON THE SALES OF PREPARED  
FOOD, MEALS, AND BEVERAGES WITHIN THE CITY  
AND AN UPDATED ARTICLE 7.**

**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 Bennettsville exercises their rights under the above referenced State Code.

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Council of the City of Bennettsville in Council duly assembled, pursuant to Section 6-1-700, *et. seq.* of the Code, pursuant to the Hospitality Tax Ordinance 03-07-01 that became effective on August 1, 2003, ordinance amendments are as follows:

**Section 4. Imposition**

- a. The Local Hospitality Tax of two percent (2%) imposed on the gross proceeds (total collected) derived from the sale of prepared food, meals, and beverages (for consumption or take out) by a restaurant, vendor, hotel, motel, caterer, food truck, or other food service within the city, including those prepared food, meals, and beverages outside the City limits, but packaged, served, and sold within the City. In addition, the tax shall be imposed on all food, meals, and beverages prepared or modified in the city limits by convenience stores, grocery stores or any store that have specified areas where food and beverages are prepared for consumption or take out. This tax applies to food, meals, and beverages sold and licensed for on-premises consumption, including alcoholic beverages, beer, or wine. This tax does not apply to organizations that are exempt from collecting sales tax according to Section 12-36-2120 of the Code of Laws of South Carolina, as amended.
- b. The tax imposed by this ordinance shall be collected from the customer by the vendor when payment for food, meals, or beverages are tendered. Said vendor is liable for the collection and shall hold in trust for the benefit of the City until remitted.

**Section 6. Payment of Tax**

- e. Any misrepresentation of the information required by return(s) as set forth in failure to collect or timely remit to the City the taxes imposed by this Ordinance may result in the suspension and/or revocation of the business license of the offending business/vendor, or the business license of the offending business/vendor shall not be renewed.

- f. The failure of any business/vendor subject to this ordinance shall be responsible and liable for all tax, penalties, and costs imposed for the past three (3) years of violation and submit the appropriate forms and documentation to the City with payment.
- g. The failure of any business/vendor subject to this ordinance to remit to the City the tax imposed by the provisions of this ordinance shall be issued a municipal court summons on the business owner for the matter before the Municipal Judge.
- h. The failure of any business/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 10. Authorization**

Authorization to utilize revenues from the Hospitality Tax Fund shall be by the annual budget ordinance, or budget amendment, duly adopted by the City Council.

**NOW, THEREFORE, BE IT FURTHER ORDAINED THAT** this ordinance amendment is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence, or portion of this ordinance amendment 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.

This ordinance shall become effective on its adoption.

**DONE AND RATIFIED IN COUNCIL DULY ASSEMBLED, BY POSITIVE MAJORITY, THIS 16th DAY OF MAY 2023.**

  
\_\_\_\_\_  
Mayor

ATTEST:   
\_\_\_\_\_  
Clerk/City Administrator

First Reading: 04/18/2023  
Second Reading: 05/16/2023