ORDINANCE #: 2024-015

AN ORDINANCE

AN ORDINANCE AUTHORIZING THE ESTABLISHMENT OF AN ACCOMMODATIONS TAX ADVISORY COMMITTEE FOR THE CITY OF GOOSE CREEK, A SOUTH CAROLINA MUNICIPAL CORPORATION

DEFINITIONS

Section 1. Unless the context shall clearly indicate some other meaning, the terms defined in this Section shall, for all purposes of this Ordinance herein or therein mentioned, have the meanings herein specified, with the definitions to be equally applicable to both the singular and plural forms of any of the terms herein defined and vice versa. The term:

"Act" shall mean Title 6, Chapter 4, Section 6-4-25 of the Code of Laws of South Carolina, 1976 (being the Allocation of Accommodations Tax Revenues Law), as amended from time to time.

"City" shall mean City of Goose Creek, South Carolina.

WHEREAS, a municipality receiving more than fifty thousand dollars in revenue from the accommodations tax in county areas collecting more than fifty thousand dollars shall appoint an advisory committee to make recommendations on the expenditure of revenue generated from the accommodations tax.

WHEREAS, the Goose Creek Accommodations Tax Committee shall submit written recommendations to the City at least once annually. The recommendations must be considered by the City in conjunction with the Act;

WHEREAS, the Accommodations Tax Committee shall consist of seven members with a majority being selected from the hospitality industry of the City. At least two (2) of the hospitality industry members must be from the lodging industry where applicable. One

(1) member shall represent the cultural organizations of the City. The members shall be appointed by City Council to serve four-year terms at the pleasure of City Council. The terms commence on the day of the appointment and continue for four (4) years or longer until City Council appoints a replacement.

WHEREAS, the City shall annually submit to the South Carolina Accommodations Tax Oversight Committee:

- (1) City's end-of-the-year report detailing advisory committee accommodations tax recommendations;
- (2) City's action following the recommendations;
- (3) List of how funds from the accommodations tax are spent, except for the first twenty-five thousand dollars and five percent of the balance in Section 6-4-10(2) of the Act allocated to the general fund. The list is due before October first and must include funds received and dispersed during the previous year;
- (4) List of advisory committee members noting the chairperson, business address if applicable, and representation of the hospitality industry including the lodging industry and cultural interest.

WHEREAS, the regional tourism agencies in Section 6-4-20 of the Act annually shall submit reports on their budgets and annual expenditure of accommodations tax funds pursuant to this chapter to the Accommodations Tax Oversight Committee.

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and City Council of the City of Goose Creek, South Carolina, in Council duly assembled.

This Ordinance shall become effective immediately upon adoption.

INTRODUCED the 10th day of September, 2024.

DONE the 8th day of October, 2024.

Mayor Gregory S. Habib

Attest: Kelly J. Lovette, MMC, City Clerk

Mayor Pro Tem Debra Green-Fletcher

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Councilmember Jerry Tekac

Councilmember Christopher Harmon

Councilmember Hannah J. Cox

Councilmember Melissa Enos-Sims