

Town of Blacksburg, SC

LOCAL HOSPITALITY TAX INFORMATION TAXABLE & EXEMPT ITEMS

All food and / or beverages prepared or modified for immediate consumption either on or off premises and all alcohol, beer and wine sales for on-premise consumption are subject to the Town of Blacksburg's 2% Hospitality Tax. The following list is NOT intended to be all-inclusive but to serve as a guide of the most common items that may or may not be subject to the Hospitality Tax.

TAXABLE ITEMS

- Produce cut, sliced, cored, etc. or prepared/modified on site (Vegetable and Fruit Trays)
- Meats and/or cheeses cut, sliced or prepared on site (Meat and Cheese Trays)
- Bulk or cold deli products "repackaged" for household consumption
- Sandwiches/Subs prepared on site
- Doughnuts, pastries, other bakery items which are prepared or modified
- Ice cream dipped or prepared in parlors, frozen yogurt
- Heated foods (pizza, hot dogs, popcorn, sandwiches, muffins, bagels, etc.)
- Grilled hamburgers, hot dogs, chicken, etc.
- Oven ready pizzas (including the sale of individual slices)
- Nachos, hot dogs, sandwiches made to order or made in advance
- Oven fried or rotisserie chicken
- Seafood steamed/cooked on site
- Hot and cold side items (vegetables, macaroni & cheese, potato salad, cole slaw, etc.)
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Any food prepared, modified or cooked on site by an employee or contractor
- Foods and beverages prepared for catering
- Fountain drinks, frozen drinks dispensed from a fountain machine (smoothies, icees, etc.)
- Coffee, tea, hot chocolate, cappuccino, etc. brewed or dispensed on site
- Any served beverage, inclusive of beer, wine and liquor
- Any food or beverage prepared or modified on site

EXEMPT ITEMS

- Prepackaged foods not prepared or modified on site
- Packaged dinners not prepared or modified on site
- Items cooked or baked off site without modifications on site
- Bags of chips, pretzels, nuts, candy or other prepackaged snack food item
- Whole fruit consolidated into a basket (Fruit Basket)

- Prepackaged items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Ready-to-eat prepackaged food that a customer re-heats on site (customer is making the food consumable)
- Any alcohol, including beer and wine, that is sold in cans or bottles and is not intended for consumption on the premises
- Canned or bottled drinks

Town of Blacksburg, SC

LOCAL HOSPITALITY TAX INFORMATION FREQUENTLY ASKED QUESTIONS

WHAT IS A LOCAL HOSPITALITY TAX? The Blacksburg Town Council authorized the levy of a two percent (2%) tax on prepared food and / or beverages, inclusive of alcoholic beverages, beer and wine sold in establishments effective January 1, 2008.

DOES THE HOSPITALITY TAX REDUCE MY BUSINESS EARNINGS? No. The hospitality tax is similar to the state sales tax in that it is pass through to the customer. As a business owner you will charge 2% for local hospitality taxes remitted to the Town of Blacksburg.

WHERE DOES THIS TAX MONEY GO? The Town is required to deposit the funds into a local hospitality tax fund maintained separately from the General Fund in accordance with State law. The Town's use of hospitality tax funds is for tourism related activities and improvements.

WHAT BUSINESS TYPES ARE REQUIRED TO COLLECT AND REMIT THIS MONEY TO THE TOWN? Restaurants, bars and lounges, private clubs, hotels and motels, caterers, grocery stores, convenience stores (if the sell prepared or modified foods and/or beverages) an other food establishments.

WHAT IS CONSIDERED A PREPARED MEAL? A prepared meal would be any food and/or beverage which at the time of sale is ready for consumption by members of the public, regardless of the actual quantity, presentation or packaging, without regard to the time of day of sale.

HOW IS THIS TAX REMITTED TO THE TOWN? The hospitality tax collected shall be remitted to the Town on the reporting form provided by the Town. Copies may be made or a supply may be obtained from Town Hall. The form must be postmarked by the 20th day of the month following the closing date of the period for which the tax payment is to be remitted. For example, taxes collected in January must be postmarked by February 20th. Returns with a U. S. Mail postmark (not a metered date) on or before the due date are considered as timely filed.

WHAT HAPPENS IF MY HOSPITALITY TAX FORM IS POSTMARKED AFTER THE 20TH DAY FOLLOWING MY CLOSING PERIOD? Returns with a U. S. mail postmark date (not metered date) on or before the due date are considered as timely filed. If the 20th day of the month falls on a Saturday, Sunday, postal service holiday or Town holiday, then payments postmarked or made at Town Hall on the next business day will be accepted as timely filed. A 5% late fee is imposed on the unpaid tax for each month, or portion thereof, after the due date until paid.

WHAT HAPPENS IF I FAIL TO MAKE THE REQUIRED HOSPITALITY TAX PAYMENTS? Local hospitality taxes due remaining unpaid 30 days after the due date will be sent to the Business License Inspector for enforcement. This may include a Municipal Summons to appear in Municipal Court. It may also include the revocation of an establishment's business license.

WHAT HAPPENS IF I LOSE MY REPORTING FORMS? Contact Town Hall at 864-839-2332. Forms may be picked up at office, mailed or faxed to the customer.

HOW LONG DO I NEED TO KEEP MY RECORDS? Every business required to remit taxes shall maintain books and records showing taxes due for a period of three years after the tax is due. The Town Clerk and Treasurer, or his/her designee, shall have access to these books and records to assure compliance with the Town Code.

WHERE SHOULD I SEND MY HOSPITALITY TAX PAYMENTS? The reporting form and payment should be delivered or mailed to:

**TOWN OF BLACKSBURG
Town Clerk & Treasurer
P O BOX 487
BLACKSBURG, SC 29702**

Town of Blacksburg, SC

105 South Shelby Street
Post Office Box 487
Blacksburg, SC 29702

Phone: 864 839-2332

Fax: 864 839-3663

LOCAL HOSPITALITY TAX REPORTING FORM SALES FOR THE MONTH OF: _____

BUSINESS NAME AND ADDRESS:

F.E.I or
SSN: _____

CONTACT NAME:

CONTACT PHONE:

COMPUTATION OF HOSPITALITY TAX AMOUNT DUE:

1. \$ _____ X .02 = \$ _____
GROSS SALES OF FOOD/BEVERAGE

2. PLUS PENALTY FOR DELINQUENT
FILING

\$ _____ X .05 + _____

3. TOTAL HOSPITALITY TAX DUE = _____

PLEASE NOTE: Local hospitality taxes remaining unpaid 30 days after the due date will be turned over to the Business License Inspector for enforcement. This may include a Municipal Summons and/or revocation of the Business License.

I certify that the above information is true and accurate to the best of my knowledge and belief.

Taxpayer's Signature
And Title _____

Date _____