



Revised: 09-19-2024

TOWN OF BLUFFTON, SOUTH CAROLINA STATE ACCOMMODATIONS TAX GRANT APPLICATION INSTRUCTIONS

**Quarterly Application Submittal Deadlines:
June 30, September 30, December 31, and March 31**

If any due date falls on a weekend or holiday, the application deadline will be moved to the next business day. Application deadlines are set in November of each year for the following calendar year.

Purpose

This document outlines the basic information required by the Town of Bluffton and the Town's Accommodations Tax Advisory Committee (ATAC) in making determination for the distribution of State Accommodations Tax funds collected by the Town.

The Town's online Accommodations Tax (ATAX) Grant Application may be accessed by [clicking here](#). Entities are encouraged to carefully read these instructions before starting the application process; specific guidelines regarding the application begin on page 5 of this document. A copy of the full application is included at the end of these instructions; however, **requests must be submitted through the online form**. Applicants can create an account on the site and save their work as they progress through the web-based application. **Please note that PDF and JPEG are the preferred file types for required backup documentation. Other file types may not display correctly when the submitted application is downloaded by the Town.**

Applicants are reminded that **all** advertising paid for with Town of Bluffton ATAX dollars is **required** to incorporate the branding shown here: [Town of Bluffton Brand Standards](#). See page 5, item 14 for additional information.

Please call Shannon Milroy with the Town of Bluffton Finance Department at (843) 706-4585 or via email to smilroy@townofbluffton.com if you have any questions.

Criteria

State Accommodations Tax Grants:

1. As applicable to Bluffton, the state law (see copy attached and 6-4-10 in particular) specifies three groups in general which are entitled to receive bed tax funds after other mandated distributions have been made from the total funds available:

Town government: "Based on the estimated percentage of costs directly attributed to tourists," Town expenditures for "the criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities." See 6-4-10(b) and (b.4).

For towns, such as Bluffton, with a high concentration of tourism activity, bed tax also may be used by the Town to provide additional services "to promote tourism and enlarge its economic benefits through advertising, promotion and providing those facilities and services which enhance the ability of the Town to attract and provide for tourists" beyond those services normally provided by the Town.

- Qualified groups advertising and promoting tourism in order to develop and increase tourism. See 6-4-10(b.1).
 - Qualified sponsors of arts and cultural events and for construction, maintenance and operation of facilities for civic and cultural activities. See 6-4-10(b.2 and b.3).
 - Other precisely specified projects such as parks. See 6-4-10(b.5-8).
2. The law requires that the funds be spent "primarily in the geographical area... (of Bluffton)." See 6-4-10(d). Therefore, the committee will not consider applications for funds intended to be spent outside the Town or for activities or enterprises conducted outside the Town.
 3. Applications must be submitted by the publicly announced deadline, except that the Committee may, for extraordinary or emergency reasons which prevent timely filing, extend the filing deadline; provided, however, that the date for obtaining the application form shall not be extended except by special Committee action.

Requirements for Tourism-related Expenditures

As stated above, any money in the Tourism-related Fund must be spent on tourism-related expenditures. Section 6-4-10(4)(b)-(d) states:

- (b) The funds received by a county or municipality which has a high concentration of tourism may be used to provide additional county and municipal services, including, but not limited to, law enforcement, traffic control, public facilities, and highway and street maintenance, as well as the continual promotion of tourism. The funds must not be used as an additional source of revenue to provide services normally provided by the county or municipality but to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county to attract and provide for tourists.

"Tourist" means a person who does not reside within the corporate limits of the Town or within a Town zip code that takes a trip into the corporate limits of the Town for any purpose, except daily commuting to and from work.

"Travel" and "Tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.

"Tourism-related expenditures" include:

1. advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;

2. promotion of the arts and cultural events;
 3. construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and the nearby roads and utilities for the facilities;
 4. the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
 5. public facilities such as restrooms, dressing rooms, parks, and parking lots;
 6. tourist shuttle transportation;
 7. control and repair of waterfront erosion;
 8. operating visitor information centers.
- (c) Allocations to the special fund (State ATAX monies) must be spent by the municipality or county within two years of receipt. If the allocations are not spent within two years, the municipality or county is subject to the provisions of Section 6-4-30(6). However, the time limit may be extended upon the recommendation of the county or municipality and approval of the South Carolina Accommodations Tax Oversight Committee in Section 6-4-30. An extension must include provisions that funds be committed for a specific project or program.
- (d) In the expenditure of these funds, counties and municipalities are required to promote tourism and make tourism-related expenditures primarily in geographical areas of the county or municipality in which the proceeds of the tax are collected where it is practical.

Under the statute, in order to qualify as a “tourism-related expenditure” an expenditure must meet the following two tests:

- (1) The expenditure must be used to attract or provide for tourists.
- (2) The expenditure cannot be used for an item that would normally be provided by the county or municipality.

Additionally, if a county or municipality wishes to use Tourism-related Funds to provide additional county or municipal services, including, but not limited to, law enforcement, traffic control, public facilities and highway and street maintenance, the expenditure must also meet the following three requirements:

- (a) the expenditure must be for items that would normally not be provided by the county (i.e., if the item would be required even if the county or municipality had no tourist activity, then Tourism-related Funds may not be used to pay for the expenditure);
- (b) the county or municipality must have a high concentration of tourism activity; and
- (c) the amount of the expenditure must be based on the estimated percentage of costs attributable to tourists.

Counties and municipalities that do not have a high concentration of tourism activity may not use Tourism-related Funds to fund additional county or municipal services.

NOTES AND GUIDELINES TO THE APPLICATION

1. Grants from the Town of Bluffton's ATAC should be considered supplementary to the budget of any applicant. The Committee encourages applicants to seek other funding sources and to develop diversified financial support. Grant requests should reflect genuine need for the proposed activities. Applicants should carefully assess their own needs and resources and apply accordingly. Expectation is that organizations would work toward financial autonomy or other funding sources.
2. Based on SC Code of Law Section 6-4-10 stating that counties and municipalities are required to promote tourism and tourism-related expenditures primarily in the geographical areas of the county or municipality in which the proceeds of the tax are collected, where practical, applicant projects and/or events must be held within Bluffton town limits. You may use the following link to determine if your project/event fits this parameter: <https://www.townofbluffton.us/map/>
3. First time applicants and/or requests for a new project or event (even if the sponsoring organization has applied before) are required to attend a pre-application meeting with Town staff before their application is submitted. Failure to meet with Town staff before applying will automatically result in the application not being considered.
4. Grant applications reviewed by the Committee are scored based on varying criteria; in instances when there is more funding requested than available, those scores may determine award amounts.
5. Funding in one quarter or calendar year does not automatically ensure funding in subsequent quarters or calendar years. Organizations applying for accommodations tax funding must file an application for each request.
6. The application form lists, in order, questions that must be addressed and critical information that is sought by the Committee in each application.
7. Applications must be submitted online via the Town's web-based application. Answers should be concise while also providing adequate information to the reader(s). Applicants should thoroughly describe their project or event, all planned uses for the requested funds, and the anticipated impact to local tourism. No item should be left blank. If a question does not apply to your application, then so note with, "N/A."
8. All funding should be matched from other sources on at least a 50/50 basis except for advertising and promotion expenses, which ATAC can fund up to 100%.
9. Certain tourism-related expenditures must be reimbursed on a "percentage of tourism" basis, per State law. Applicants must be able to provide and substantiate the "percentage of tourism" for their event/project so that reimbursement requests can be calculated properly. The reported tourism will be required with the entity's final report.

10. The Town's required line-item project/event [budget form](#) must be submitted with each application; detailed instructions on how to complete this form are below. Entities may also attach their own budget form, but this would be submitted **in addition to** the Town's required form.
 - a. Line-item budgets shall separately list all income sources and anticipated expenses. For example:
 - Income (revenue received from ticket sales, grants, sponsors, sales of items, and any other related income revenue); and
 - Expenses (salaries, cost of merchandise, supplies, printing costs, postage, advertising (broken down by type), and other related expenses).
11. The current balance sheet and financial statement of the sponsoring organization, group or individual must be included with the application. These need not be certified as audited but must be attested to as the organization's official statement of financial condition.
 - a. A typical "current balance sheet" reflects the assets and liabilities of your organization for your most recent fiscal year.
 - b. A typical "financial statement" means an accounting statement of all income and expenses (profit and loss) of your organization for the most recent fiscal year.
12. A financial history must support any claims of past income or expense performance used as a basis for financial viability of the project/event. Therefore, two prior year's budgets vs. actuals statements must be submitted with each application, except for first year events.
13. Any applicant who has been awarded ATAX funds from the Town of Bluffton for a project/event previously shall indicate such within the online application; only the most recent award information is required. As an exception, the final reporting forms are accepted annually for projects that are ongoing throughout the year with funds requested each quarter for the same project/event.
14. Grant awards are disbursed on a reimbursement basis only. When requested by the awardee, the following information shall be submitted to the Town:
 - a. a Progress and Financial Report;
 - b. back-up documentation in the form of invoices/receipts, contracts, canceled checks, bank statements etc. encompassing the entirety of the request.
- 14. All advertising paid for with Town of Bluffton ATAX dollars must incorporate the branding shown here: [Town of Bluffton Brand Standards](#). The use of the Town's logo must meet the design standards outlined at the aforementioned link. First time awardees or those who have not used ATAX dollars for advertising in the past, are encouraged to submit their ad designs to the Town for approval before publishing. Designs may be submitted electronically using this [link](#). Please allow five (5) business days for approval.**

ONLINE APPLICATION INSTRUCTIONS

Date:	Date Application Completed
Project Name:	Give the name of the project/event. If it has not been named, create a title which conveys the purpose, goal or essence of the endeavor, e.g., "Advertising for _____."
Project/Event Location:	Name the Park, Facility, etc. where the project or event will take place. Projects/events must be within Bluffton Town Limits to be eligible for ATAX grants.
Is this a new Project/Event?	New projects or events, even if the sponsoring organization has applied and/or been awarded funding for other projects/events in the past, are required to hold a pre-application meeting with Town Staff before submitting an application for funding. If a pre-application meeting is not held, the application will not be considered by ATAC.
Duration of Project/Event:	Indicate the starting and completion dates of the project/event. <ul style="list-style-type: none">a. Simple projects/events need only indicate the date the project/event will be initiated and the expected completion date.b. Complex projects, such as construction initiatives, must provide a task time budget indicating when each major portion is expected to be started and completed. If certain portions of the task are dependent upon other factors, such as seasons, weather, commitment of other funds, applicant shall explain in detail. This document shall be uploaded in the area provided for "Additional Documents" at the end of the application.
Multi-Year Project/Event:	Indicate if the project/event's timeline is expected to exceed twelve (12) months.
Total Project/Event Costs:	Total Project/Event Budget. If you are seeking funding for a portion of your annual budget (i.e. your annual advertising costs), your organization's full annual operating budget should be listed here and not just the total for the item (i.e. advertising).
Total Amount Requested:	Total ATAX Funds Being Sought
Percent of Total Budget:	Calculate the percentage of your request using the following formula: $(\text{Total Amount Requested} \div \text{Total Project/Event Costs}) \times 100 = \%$ For Example: Total Amount Requested = \$20,000 Total Project/Event Costs = \$150,000 $(20,000 \div 150,000) = 0.1333$ $0.1333 \times 100 = 13.33$ $\text{Percent of Total Budget} = 13.33\%$
Date Funds are Needed:	Indicate when you will need your funds to start your project/event.
Full Legal Organization Name:	Name of Sponsor Agency
Organization Address:	Mailing Address of Applicant

Non-Profit Status: Requests for funding must be submitted by a non-profit organization. Applications cannot be accepted from individuals, for-profit entities or ad-hoc committees (SC Attorney General’s Opinion 85-12). Organizations must submit their IRS designation letter with the application.

Points of Contact: The full name, title, telephone number and email address of a primary point of contact, given the authority and responsibility to represent the application before the ATAC, must be included. A secondary point of contact may be included as well.

DESCRIPTION OF PROJECT

General Description: Describe the project in its totality and provide as much detail as possible. If the application is for a portion of the total project, describe the current phase of the project for which funding is being requested.

The description must state what is intended to be accomplished with the Accommodations Tax funds, if awarded, and the individuals, organizations or body which will assume responsibility for the project. The application should also describe any coordination that has been arranged or will be needed with other organizations, if they engage in similar activities, or if they are expected to be the beneficiary of the project/event.

Permits: If permits from any level of government, prior approval from any quasi-governmental body (such as an architectural review body) or outside organization/individual is required, applicant must state such and when and how such approval(s) can be expected to be obtained.

Planned Advertising: Applicants should describe all advertising and marketing efforts they plan to undertake for the project/event. In the following question, all media outlets that are intended to be utilized should be specifically listed. The names of magazines, newspapers, TV and/or radio stations, billboards and where they are located, email blasts, text alerts, social media campaigns, etc. should be described here.

Impact/Benefit to Tourism: This statement is to be supported by data and other records or history insofar as possible. If this is a new project or event, applicant shall provide estimated data and how they arrived at that information.

Additional Comments: This section may include statements from organizations or individuals supporting the need for the project/event, its purposes or goals, statements from professional advisors or consultants supporting any of the plans or data provided in the application and any other statement or document which the applicant determines to be germane to the application.

FINANCIAL INFORMATION

Funding: Applicants shall use this section to describe the project/event’s total budget as well as all funding sources secured or projected for the project/event. Regardless of the cost of a project/event, each application will be given the same scrutiny as to how the funds are to be used.

Line-Item Budget: This requirement must be adhered to strictly. Applicants **must** include the Town’s required line-item budget form, which fully describes all aspects of projected revenues and expenditures for the entire project/event. Failure to include this budget form may result in disqualification of the application.

The required line-item budget form template can be found on the Town’s web-based application page or by clicking [here](#). The form is static and encompasses potential revenue and expenditures regardless of project type. For any line that does not apply to your application, leave it blank. If needed, use the provided “Other” lines within each category to capture your anticipated revenues and expenses.

Applicants are also welcome to include their own budget form but it must be submitted **in addition to** the required Town document. If organizations so choose, they may upload their document at the end of the application in one of the spots for “Additional Application Documents”.

Accounting: The organization’s most recent fiscal year balance sheet as well as a profit and loss accounting statement must be included with the application.

Guarantees: A copy of official minutes wherein the sponsoring organization approves of the project/event and commits the organization to financial responsibility for carrying out the project/event to the stage of completion must be included.

Budget vs. Actuals: For any project/event that is not in its first year, prior year Budget vs. Actual Statements must be included for the prior two years. Budget vs. Actual Statements should show your original project/event budget alongside the actual expenditures once final accounting of the project/event is complete.

Other ATAX Sources: Applicants must indicate any ATAX funding that has been requested, received and/or awarded from any other state or local agencies for the same project/event even if not granted.

Applicants must also indicate any requests and/or awards for ATAX funds from any state and/or local government agencies for any other project/event for which they have applied, even if not award. If applicant has received ATAX funds from the Town of Bluffton for another project/event, it must be listed here.

Prior Recipient Report: If applicable, organizations that have received ATAX funds from the Town of Bluffton in previous years **must** complete this section of the application. Only information pertaining to the most recent award is required. The following information shall be included:

- Project/Event Name and Year of Award;
- Amount Awarded and indicate if the Final Report was submitted to the Town;
- List the total number of tourists for the project/event and what percentage of tourism those numbers represent compared to total attendees.

Attached Documents: Upload the Sponsoring Organization’s IRS Designation Letter showing non-profit status as well as a current Town of Bluffton Business License.

Space is also provided for any other additional documents you would like to include with your application.

Signature: Applications must be electronically signed by a current officer of the applicant organization who is given authority to sign contracts by the organization’s bylaws or by the sponsoring individual. Signatory’s title or position should be included below the signature as well.

Email Copy: If you so choose, you may check the box next to “Receive an email copy of this form” and input your email address in order to receive a full copy of your submitted application.