

**Isle of Palms State Accommodations Tax Advisory Committee**  
**Application for Accommodations Tax Funds**  
**Letter of Introduction**

The Isle of Palms State Accommodations Tax Advisory Committee meets to consider new applications for funding at meetings scheduled and posted on the [City Calendar](#). Meetings are held at the Isle of Palms City Hall, 1207 Palm Boulevard. **In order to be considered, the completed application must be received by the City Clerk at least ten (10) days prior to the Committee meeting.** If the Committee does not receive an application by the aforementioned deadline, or have other business to discuss, the meeting may be cancelled. The Committee may call other meetings as necessary. **Therefore, it is important that an applicant verify the upcoming meeting and application deadline with the City Clerk to ensure a request is received in a timely manner.**

For detailed information regarding how state accommodations tax funds can be spent, please refer to the Department of Revenue's official advisory opinion contained in [SC REVENUE RULING #98-22](#).

As related in the law, any money in the Tourism-related Fund must be spent on tourism-related expenditures, which include:

1. Advertising and promotion of tourism so as to develop and increase tourist attendance through 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 by 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.

**Please note which of the above applies to this application by circling the applicable listing number.** A responsible person from the submitting organization must attend the meeting to present the request and to answer committee member questions.

Actions taken by the Accommodations Tax Advisory Committee must be approved by the Ways and Means Committee and City Council before funds may be committed by the applicant or disbursed by the City.

For further information, please contact:

Marie Copeland, City Clerk  
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