



CITY OF LIBERTY HOSPITALITY TAX REPORTING FORM

Name of Business

Address

FEIN or SS#

Contact Name

Contact Email

Contact Phone

Reporting Type (Check Box That Applies)

Monthly (average tax > \$50 per month)

Quarterly (average tax is \$25 to \$50 per month)

Annually (average tax is <\$25 per month)

Reporting Period

Month/Quarter

Year

Computation of Hospitality Tax Amount Due:

- | | | |
|----|--|------------------|
| 1. | Gross sales of prepared meals & beverages: | \$ _____ |
| 2. | Hospitality tax rate (2%): | X .02 |
| 3. | Total tax due (multiply line 1 by line 2): | \$ _____ |
| 4. | Penalty (<i>add 5% of the amount due for each month late</i>): | \$ _____ |
| 5. | Total due (add lines 3 & 4) | \$ _____ |

Due by the 20th day of the month following the closing date of the period for which the tax payment is to be remitted. If the 20th day of the month falls on a weekend or postal service holiday, then payments on the next business day will be accepted as timely filed. A late fee of five percent of the unpaid amount for each month or portion thereof shall be added to any tax not timely remitted.

I certify that all the information stated above is true and accurate to the best of my knowledge and belief. I further understand that the City of Liberty provides penalties for making false or fraudulent statements on this reporting form.

Signature: _____ Date: _____

For City of Liberty Office Use Only

Received: _____ Receipt: _____

Frequently Asked Questions

What is the hospitality tax? — Cities and counties in South Carolina are authorized by state law to impose a hospitality tax which must be used for tourism-related activities and facilities for the community which are designed to bring more customers to your business and to our community. The City of Liberty has a two percent (2%) hospitality tax.

Who must collect & remit the hospitality tax? — Any establishment that sells prepared meals and beverages within the City of Liberty such as restaurants, fast food establishments, cafes, coffee shops, delicatessens, convenience stores, bars, etc. must collect and remit hospitality tax to the City of Liberty.

What are prepared meals and beverages? — Any food and/or beverage (including alcoholic beverages) prepared or modified by the establishment which at the time of sale is ready for immediate consumption by members of the public, regardless of the actual quantity, presentation, or packaging, without regard to the time of day of the sale.

How often is the hospitality tax paid to the City of Liberty? — Payment of the hospitality tax shall be remitted on a:

- (1) Monthly basis when the estimated amount of average tax is more than \$50.00 a month
- (2) Quarterly basis when the estimated amount of average tax is \$25.00 to \$50.00 per month
- (3) Annual basis when the estimated amount of average tax is less than \$25.00 a month

What is the due date? — Hospitality tax is due by the 20th day of the month following the closing date of the period for which the tax payment is to be remitted. If the 20th day of the month falls on a weekend or postal service holiday, then payments on the next business day will be accepted as timely filed.

Is there a penalty for late payments? — A late fee of five percent of the unpaid amount for each month or portion thereof shall be added to any tax not timely remitted.

How do I submit my hospitality tax? — For each reporting period, complete the "Hospitality Tax Reporting Form" and submit the tax payment, and if applicable your penalty, to the City of Liberty at City Hall during business hours, in the night deposit box (in the back of City Hall), or by mail. A blank form may be downloaded from www.libertysc.com/forms-documents.

Reporting Due Dates:

<u>Reporting Month</u>	<u>Due Date</u>	<u>Reporting Quarter</u>	<u>Due Date</u>
January	February 20th	1st Qtr (Jan-Mar)	April 20th
February	March 20th	2nd Qtr (Apr-Jun)	July 20th
March	April 20th	3rd Qtr (Jul-Sep)	October 20th
April	May 20th	4th Qtr (Oct-Dec)	January 20th
May	June 20th		
June	July 20th	<u>Annual Reporting</u>	<u>Due Date</u>
July	August 20th	After 4th Qtr	January 20th
August	September 20th		
September	October 20th		
October	November 20th		
November	December 20th		
December	January 20th		

Please see the City of Liberty's [Hospitality Tax Ordinance](#) for more information.