

ORDINANCE NO. 04-545

An Ordinance Amending Ordinance #04-534 Which Authorized and Established A Two Percent (2%) Local Hospitality Fee On Prepared Foods And Beverages For Immediate Consumption Within The Corporate Limits Of The County Of Sumter.

WHEREAS, Sumter County Council previously enacted Ordinance No. 04-534 and established a two (2%) per cent local hospitality fee on prepared foods and beverages for immediate consumption; and

WHEREAS, Section 4 (D) of Ordinance 04-545 indicates that the section does not apply to any business that receives less than 15% of its gross revenues from the sale of prepared foods and beverages for immediate consumption; and

WHEREAS, the exception for businesses that receive less than 15% of their gross revenues from the sale of prepared foods and beverages for immediate consumption is difficult to administer for the businesses and governmental employees who are tasked with enforcing the ordinance; and

WHEREAS, there is no reasonable basis for continuing to allow an exception to the enforcement of the ordinance to those business that receive less than 15% of their gross revenues from the sale of prepared foods and beverages for immediate consumption

WHEREAS, Sumter County Council now desires to remove that exception to ease the administration of this rule for the businesses and government agencies tasked with complying with the terms of the ordinance.

NOW, THEREFORE, the provisions of Section 4 (D) of Ordinance Number 04-534 which provide an exemption to businesses that receive less than 15% of their gross revenues from the sale of prepared foods and beverages are hereby deleted so that Section 4 (D) of Ordinance Number 04-534 now reads as follows:

(D) The fees established under subsections (A) and (B) of this section also apply to meals and beverages sold in establishments licensed for on-premises of alcoholic beverages, beer, or wine located in the unincorporated portions of the County of Sumter, determined as of the date of passage of this Ordinance. This fee does not apply to organizations that are recognized by the South Carolina Department of Revenue as non-profit organizations that do not collect sales tax for purposes of subsections (A) and (B) of this section. Whenever two or more businesses are operated from one location (e.g. a convenience store that occupies the same building as a restaurant) the determination of whether either business is an establishment shall be determined separately for each business.

This amendment shall be effective as of November 1, 2004.

THE COUNTY COUNCIL FOR SUMTER COUNTY
SOUTH CAROLINA

BY: Naomi D. Sanders
Naomi D. Sanders

ITS: Chairman

ATTEST:

BY: Mary W. Blanding
Mary W. Blanding

ITS: Clerk to County Council

First Reading: September 14, 2004.

Second Reading: September 28, 2004

Public Hearing: September 28, 20004

Third Reading and Adoption: October 12, 2004.