

**Town of Kiawah Island State Accommodations Tax Advisory Committee  
Application for Accommodations Tax Funds**

**Letter of Introduction**

The Town of Kiawah Island State Accommodations Tax Advisory Committee will meet Friday, April 12, 2013 at 2:00 p.m. to consider new applications for funding for fiscal year 2013-2014. The meeting will be held at the Municipal Center located at 21 Beachwalker Drive, Kiawah Island, SC 29455 in the Council Chambers. To be considered, the completed application must be received by the Town Treasurer by noon on **April 8, 2013 and you must attend the April 12<sup>th</sup> meeting.**

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**. This information is available from the Town Treasurer.

As stated 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 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 cost 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; and
8. operating visitor information centers.

**Please note which of the above applies to this application and write the category number on the Tourism Related Expenditure Category line on page 1 of the application.** A responsible person from the submitting organization **must** attend the SATAX Advisory Committee meeting on Friday, April 12<sup>th</sup> at 2:00 p.m. to present the request /application (limit to five minutes) and to answer committee member questions.

Actions taken by the State Accommodations Tax Advisory Committee must be approved by the Ways and Means Committee and Town Council before funds may be committed to the applicant or dispersed by the Town.

Please retain this cover sheet for your records. For further information, please contact:

|                                     |   |
|-------------------------------------|---|
| H. Kenneth Gunnells, Town Treasurer | Phone: 843-768-9166   |
| 21 Beachwalker Drive                | Email: <a href="mailto:kgunnell@kiawahisland.org">kgunnell@kiawahisland.org</a> |
| Kiawah Island, SC 29455             | Fax: 843-768-5112   |

NAME OF EVENT: \_\_\_\_\_

**Application Deadline April 8, 2013 at 12:00 noon.**

|  |  |
|--|--|
| <b>For Office Use Only</b>                         |  |
| Total Accommodations Tax Funds Requested: \$ _____ |  |
| Action Taken by SATAX Committee:                   | Date Approved _____ Amt _____ Denied _____ |
| Notes: _____                                       |  |
| _____  |  |
| _____  |  |
| _____  |  |

**Mail Completed Application To:**      **Town of Kiawah Island**  
**Attn: Treasurer**  
**21 Beachwalker Drive**  
**Kiawah Island, SC 29455**

Date of application: \_\_\_\_\_ Amount of request: \$ \_\_\_\_\_

Tourism Related Expenditure Category (see cover page for categories): \_\_\_\_\_

Name of organization: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Name and position of person submitting request: \_\_\_\_\_

Email address: \_\_\_\_\_

Telephone # \_\_\_\_\_ Fax # \_\_\_\_\_

Applicant Category: Government Agency \_\_\_ Private Business \_\_\_ Other \_\_\_ (Please Specify)

Please check which tax status applies to your organization:

\_\_\_ Not-For-Profit as registered with the Secretary of State of South Carolina

    Date of Incorporation \_\_\_\_\_ Charter # \_\_\_\_\_

\_\_\_ Federal Exempt under IRS Code 501(c) 3, 4, 5k, 6, 7, 10

    Date of IRS Tax Exempt Determination Letter **(Please Attach)** \_\_\_\_\_

Federal Employee Identification Number (FEIN) \_\_\_\_\_ (Required)

Briefly describe your project, and its goals and objectives.

Date(s) of project.

Describe how your project will enhance the visitor and tourist trade on Kiawah Island.

Total estimated attendance: \_\_\_\_\_

Estimated tourist/visitor dollars to the community: \$\_\_\_\_\_

Number of tourist/visitors\* expected: \_\_\_\_\_

Number of overnight visitors: \_\_\_\_\_

Number of room nights expected: \_\_\_\_\_

Other verifiable objectives: \_\_\_\_\_

\* Tourists are defined as those who travel at least fifty miles to attend.

If requesting funding for marketing promotions, what is the medium, target audience for the promotional package and estimated number of readers?

What will it cost to execute this project and what amount is being requested? Provide detailed budget of expenditures and list other sources of funding if applicable. (Including amounts funded from other ATAX sources or organizations)

Is Town support required? If so, describe requirements expected including personnel (i.e. Sheriff's Deputies, Code Enforcement Officers) and the estimated cost of such activities. Is this cost included in this ATAX request?

Is Kiawah Island Community Association (KICA) support required (i.e. Security)? If so, is this cost included in this ATAX request?

Will funding be requested on a continued basis? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, how many years?

Other Comments.

If the Town provides funds, I agree to provide within sixty (60) days of the event/activity completion, a full written account of the income (e.g. SATAX funds, registration fees, other income sources, etc.) and expenditures associated with the said event/activity, together with an assessment of the value of the expenditure in promoting tourism. An Event Assessment Form will be sent to your organization if SATAX funding is approved for your event/activity.

If the Town provides funds, I agree to allow a representative of the Town and/or its appointed representative to examine the financial records of my organization insofar as they pertain to this event/activity.

I hereby declare that this organization carries liability insurance in the amount of \$ \_\_\_\_\_ and agree to include the Town of Kiawah Island as a named insured for purposes of this event/activity.

This organization assumes full legal responsibility for any suit or action at law or equity, and any or all claims arising from this project/activity, and do hereby indemnify and hold harmless the Town of Kiawah Island and its Accommodations Tax Committee from any liability in any action at law or equity associated with its support for this project/activity.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Organization

\_\_\_\_\_  
Date

## 2013 SATAX FUNDING KIAWAH ISLAND, SC

Funding decisions will be governed principally by three criteria, presented in order of relative importance.

1. **Cost effectiveness:** Given that a key statutory purpose of SATAX distributions is to promote tourism in the community, the single most important criterion for funding will be the projected “bang for the buck”, *i.e.*, the higher the fact-based projected incremental tourist draw per ATAX dollar, the higher the funding priority should be.
2. **Diversity:** Recognizing the wide range of arts, hospitality, cultural and educational programs that may be inviting to different prospective tourist interests, as well as the public safety and infrastructure initiatives that support those programs, funding priority should be adapted to spread the available funds to a broad range of programs and recipient institutions.
3. **Uniqueness:** Recognizing that tourist preferences change over time and that new ideas will be needed to continue the flow of tourism into the future, to the extent possible, the distribution of ATAX funds should allow for some funding priority to new programs and recipient institutions.

With respect to each of these criteria, funding decisions should be based to the greatest extent possible on factual, objectively verifiable data. Thus, in the case of continuing programs or institutions seeking funding, verifiable data must be presented to show the cost effectiveness of past ATAX grants, including the way in which ATAX funds have been and will be used to attract statutorily defined target audiences. In the case of proposed new programs, data should be presented demonstrating how like programs have generated tourism in other communities or settings. These considerations shall be incorporated rigorously into the presentations of each applicant for ATAX funding, and the screening process (described below) employed by the ATAX Committee leading to its recommendations. The Council in making its final funding decisions shall also employ these criteria.

## 2013 SATAX APPLICATION AND SCREENING PROCESS

1. All applications for 2013 SATAX funding shall be submitted to [who, where] by [insert date].
2. Each application shall describe fully the program for which funding is sought, the amount of funding requested, the specific purposes for which SATAX funds will be employed (*e.g.*, advertising, salaries, institutional overhead, etc.), and the targeted tourist audience for the program including age, geography and other relevant demographics.
3. If the program for which funding is requested has been ATAX-funded in the past, the application must provide objectively verifiable data showing the ATAX cost per incremental tourist visit from such past funding. Survey data obtained at past events or from prospective tourist visitors is preferred and, to the extent summaries of such data are presented, the underlying data must be made available for evaluation if requested. If survey-based data is not presented, estimates of ATAX cost per incremental tourist shall be presented along with all facts upon which such estimates are based.
4. Also, if the funding request is for a new program, but requested by an institution that has in the past received ATAX funding, the application must provide such objectively verifiable data showing the ATAX cost per incremental tourist visit from such past funding to that institution's prior programs.
5. To the extent that the Committee requests additional supporting data, applicants will provide it promptly.
6. In evaluating the submitted proposals, applications will be ranked initially in priority order according to Cost Effectiveness as described in the Charter. In addition, in establishing the initial funding priority, applications with better-documented supporting data will be given a higher priority over those with less objectively verifiable support. If insufficient factual data is not presented supporting the claimed Cost Effectiveness of the proposal, that proposal will be removed from consideration entirely. If such disqualification is being considered, the applicant will be given a reasonable opportunity to supplement its presentation.
7. Each applicant will be given an opportunity to present briefly its proposal to the Committee at its meeting in March. Each presenter should be prepared to answer Committee questions related to the way in which the proposed grant of ATAX funding meets the criteria established in the Charter as well as other relevant issues.
8. In making its recommendations to the Council for funding, the Committee shall consider all three criteria in the Charter and, accordingly, may recommend funding a program with a lower Cost Effectiveness ranking in order to promote Diversity and, to a lesser extent, Uniqueness.