



City of North Augusta

100 Georgia Avenue
P.O. Box 6400
North Augusta, SC 29861-6400

Phone: (803) 441-4214 Fax: (803) 441-4189

2% LOCAL HOSPITALITY TAX

January 2021 to December 2021

GENERAL INSTRUCTIONS & IMPORTANT INFORMATION

The City of North Augusta's 2% Local Hospitality Tax applies to all gross receipts collected on the sale of all modified or prepared foods and beverages. *Additional detailed information is included about each category.*

Payment of the tax shall be the liability of the consumer of the services and shall be paid at the time of delivery of the services or items to which the tax applies. The tax shall be collected by the provider or seller of the services or items.

The provider of the services or items shall remit the **Local Hospitality Tax** by the **20th of the following month**. Returns filed, paid and received in our office on time are allowed to deduct a 2% discount of the tax due from the amount paid. Failure to pay Local Hospitality Tax on time carries a **5% per month penalty**.

Each return must be signed by the preparer. The preparer's signature certifies that all information submitted is correct and in accordance with the requirements of all City of North Augusta ordinances.

GENERAL QUESTIONS ABOUT THE CITY OF NORTH AUGUSTA LOCAL HOSPITALITY TAX

1. What is a 2% Local Hospitality Tax?

A tax imposed on the purchase of food and beverages, including alcoholic beverages, served by a restaurant, bar, lounge, hotel, motel, caterer, or other food facility, whether dine in or take out, within the City limits.

2. What is the purpose of the City's Local Hospitality Tax?

To fund capital improvement projects located primarily in the downtown and riverfront redevelopment area.

3. Who is responsible for the collection and remittance of the Local Hospitality Tax?

The food service establishment is liable for the collection of the tax from patrons and the monthly remittance of these collections to the City of North Augusta.

4. How will the tax be remitted?

Tax will be remitted to the Finance Department by the 20th of each month for the prior month's total collections. Each remittance must include a completed Local Hospitality Tax Monthly Reporting Form included in this booklet.

5. What if I make my tax payment on or before the due date?

You are entitled to take a 2% discount of the tax amount due if your return and payment are **received in our office** on or before the final due date.

6. What if my tax payment is delinquent?

A penalty payment of 5% per month must accompany all delinquent remittances.

LOCAL HOSPITALITY TAX ON MODIFIED OR PREPARED FOODS AND BEVERAGES

Who would pay the Local Hospitality Tax on prepared or modified foods and beverages?

- Restaurants
- Bars and lounges
- Caterers
- Grocery and convenience stores (if they sell prepared or modified foods and/or beverages)
- Other food service establishments including fast food and take-out

What sales are affected by the Local Hospitality Tax?

Restaurants/bars/lounges/caterers: All food and beverage sales including alcoholic beverages.

Convenience stores, grocery stores, and other food service establishments: All food and/or beverage sales prepared or modified as a meal for immediate consumption. Examples:

- Heated foods (pizza, hot dogs, sandwiches, chicken, etc.)
- Prepared sandwiches and salads
- Fountain drinks, coffee, or cappuccino
- Sliced meat and/or vegetable trays
- Doughnuts, pastries, and other bakery items which are prepared or modified at the business site
- Foods and beverages prepared for catering
- Dairy products—ice cream parlors

What are some examples of prepared and/or modified food and beverages sold by convenience stores and grocery stores that are EXEMPT from the Local Hospitality Tax?

- Pre-packaged foods
- Bulk or pre-packaged cold deli products
- Chips, pretzels, nuts, candy, or other pre-packaged food items
- Cans, boxes, or jars of food which are pre-packaged
- Canned and bottled drinks which are not sold for immediate consumption

Summary of Payments - City of North Augusta - Local Hospitality Tax - 2021

	JAN. 2021	FEB. 2021	MAR. 2021	APR. 2021	MAY 2021	JUNE 2021
Total Gross						
2% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
TOTAL DUE						
Date Paid						
Check #						

	JULY 2021	AUG. 2021	SEPT. 2021	OCT. 2021	NOV. 2021	DEC. 2021
Total Gross						
2% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
TOTAL DUE						
Date Paid						
Check #						

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
January 2021 February 20, 2021

Name and address of business

Signature: _____

Calculation of tax:

Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
February 2021 March 20, 2021

Name and address of business

Signature: _____

Calculation of tax:

Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
March 2021 April 20, 2021

Name and address of business

Signature: _____

Calculation of tax:

Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
April 2021 **May 20, 2021**

Name and address of business

Signature: _____

Calculation of tax:	
Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
May 2021 **June 20, 2021**

Name and address of business

Signature: _____

Calculation of tax:	
Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
June 2021 **July 20, 2021**

Name and address of business

Signature: _____

Calculation of tax:	
Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
July 2021 August 20, 2021

Name and address of business

Signature: _____

Calculation of tax:

Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
August 2021 September 20, 2021

Name and address of business

Signature: _____

Calculation of tax:

Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
September 2021 October 20, 2021

Name and address of business

Signature: _____

Calculation of tax:

Total Gross Proceeds on food and/or Beverages	\$ _____
2% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month (<i>late</i>)	\$ _____
TOTAL DUE	\$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
October 2021 **November 20, 2021**

Name and address of business _____ _____ _____		Calculation of tax: Total Gross Proceeds on food and/or Beverages \$ _____ 2% of Gross Proceeds \$ _____ Less 2% Discount (if paid by due date 20th of Month) \$ _____ Plus 5% Penalty per Month <i>(late)</i> \$ _____
Signature: _____		TOTAL DUE \$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
November 2021 **December 20, 2021**

Name and address of business _____ _____ _____		Calculation of tax: Total Gross Proceeds on food and/or Beverages \$ _____ 2% of Gross Proceeds \$ _____ Less 2% Discount (if paid by due date 20th of Month) \$ _____ Plus 5% Penalty per Month <i>(late)</i> \$ _____
Signature: _____		TOTAL DUE \$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
2% LOCAL HOSPITALITY TAX

MONTH **DUE DATE**
December 2021 **January 20, 2022**

Name and address of business _____ _____ _____		Calculation of tax: Total Gross Proceeds on food and/or Beverages \$ _____ 2% of Gross Proceeds \$ _____ Less 2% Discount (if paid by due date 20th of Month) \$ _____ Plus 5% Penalty per Month <i>(late)</i> \$ _____
Signature: _____		TOTAL DUE \$ _____

I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.