



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 2023 to December 2023

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 - 2023

	JAN. 2023	FEB. 2023	MAR. 2023	APR. 2023	MAY 2023	JUNE 2023
Total Gross						
2% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
TOTAL DUE						
Date Paid						
Check #						

	JULY 2023	AUG. 2023	SEPT. 2023	OCT. 2023	NOV. 2023	DEC. 2023
Total Gross						
2% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
TOTAL DUE						
Date Paid						
Check #						

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MONTH **DUE DATE**
January 2023 February 20, 2023

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> \$ _____ TOTAL DUE \$ _____
ID # _____		
Signature: _____		

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.

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MONTH **DUE DATE**
February 2023 March 20, 2023

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> \$ _____ TOTAL DUE \$ _____
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MONTH **DUE DATE**
March 2023 April 20, 2023

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> \$ _____ TOTAL DUE \$ _____
ID # _____		
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MONTH **DUE DATE**
April 2023 **May 20, 2023**

Name and address of business

ID # _____
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	\$ _____

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MONTH **DUE DATE**
May 2023 **June 20, 2023**

Name and address of business

ID # _____
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	\$ _____

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MONTH **DUE DATE**
June 2023 **July 20, 2023**

Name and address of business

ID # _____
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	\$ _____

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MONTH **DUE DATE**
July 2023 August 20, 2023

		Calculation of tax:	
Name and address of business	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>)	\$	_____
ID # _____			
Signature: _____	TOTAL DUE	\$	_____

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MONTH **DUE DATE**
August 2023 September 20, 2023

		Calculation of tax:	
Name and address of business	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>)	\$	_____
ID # _____			
Signature: _____	TOTAL DUE	\$	_____

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MONTH **DUE DATE**
September 2023 October 20, 2023

		Calculation of tax:	
Name and address of business	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>)	\$	_____
ID # _____			
Signature: _____	TOTAL DUE	\$	_____

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MONTH **DUE DATE**
October 2023 **November 20, 2023**

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> \$ _____
ID # _____		
Signature: _____	TOTAL DUE	\$ _____

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MONTH **DUE DATE**
November 2023 **December 20, 2023**

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> \$ _____
ID # _____		
Signature: _____	TOTAL DUE	\$ _____

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MONTH **DUE DATE**
December 2023 **January 20, 2024**

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> \$ _____
ID # _____		
Signature: _____	TOTAL DUE	\$ _____

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