

# CITY OF LANDRUM HOSPITALITY TAX INFORMATION

- **Hospitality Tax** is a uniform tax equal to two percent (2%) imposed on the sales of prepared meals and beverages sold in establishments.
- **Prepared Meals** means food prepared or modified by an establishment which at the time of sale is ready for consumption by members of the public, regardless of the food's actual quantity, presentation or packaging.
- **Establishment** means any business within the City which sells prepared meals and beverages.

## Payment Information

Frequency of Payments: The local hospitality tax must be remitted to the city on a monthly basis when the estimated tax is greater than \$50.00 a month. If the estimated amount of average tax is \$25.00 to \$50.00 per month, it shall be remitted on a quarterly basis. When the estimated amount of average tax is less than \$25.00 per month, it shall be remitted on an annual basis.

### Amount collected Monthly

\$50.00 or more  
\$25.00 to \$50.00  
Less than \$25.00

### Remittance

Monthly  
Quarterly  
Annual basis

**TIME SCHEDULE FOR PAYMENT:** Payment must be postmarked or hand-delivered to the City of Landrum Finance Office by the 20<sup>th</sup> of each month. If the 20<sup>th</sup> falls on Saturday or Sunday, the City will accept, without penalty, the payment on the following Monday. US Postal marks are accepted for determining the date received. Failure to receive payment by the established deadline will result in a penalty of 5% of the fee.

## ITEMS SUBJECT TO or EXCLUDED FROM TAX

### **What items are taxed?**

All food and/or beverage sales prepared or modified for immediate consumption. The following are examples of taxable items:

- Produce (Vegetables, Fruit) cut, sliced, cored, etc., or prepared/modified on site (Ex: Vegetable and Fruit Trays)
- Meats and cheeses cut, sliced, or prepared on site (Ex: Meat and Cheese Trays)
- Salads made on site
- Sandwiches/subs prepared on site
- Bakery items cooked/baked on site
- Coffee brewed on site
- Popcorn made on site
- Ice cream prepared on site
- Seafood steamed/cooked on site
- Grilled hamburgers and hot dogs, pizza, nachos, chicken, etc.
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Fountain drinks
- Any food prepared, modified, or cooked on site by an employee or contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Any served beverage, inclusive of beer, wine, and liquor

\*This list serves as an example only and is not an all-inclusive list of taxable items.

### **What items are exempt from the tax?**

- Cold, canned or bottled drinks in a vending machine on site
- Consolidating fruit into a basket (Fruit baskets)
- Prepackaged items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Repackaged, ready-to-consume meats, cheeses, and deli salads
- Packaged dinners that are not cooked or modified on site
- Items cooked or baked off site without modifications on site
- Ready-to-eat prepackaged food that a customer re-heats on site (Customer is making the food consumable)
- Prepackaged cans, boxes, or jars of food
- Bags of chips, pretzels, nuts, candy or other prepackaged food items

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**LOCAL HOSPITALITY TAX  
MONTHLY REPORTING FORM**

MONTH OF \_\_\_\_\_ YEAR \_\_\_\_\_

Business Name: \_\_\_\_\_

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

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

FED ID# or SS#: \_\_\_\_\_

Computation of Local Hospitality Tax due City of Landrum:

- 1. Gross proceeds from sale of food/beverages: 1. \$ \_\_\_\_\_
- 2. Computation of 2% Local Hospitality Tax:  
(Line 1 x .02) 2. \$ \_\_\_\_\_
- 3. Penalty if remitting after 20<sup>th</sup> of month:  
(Line 2 x .05)(5% penalty) 3. \$ \_\_\_\_\_
- 4. Total Local Hospitality Tax due to City: 4. \$ \_\_\_\_\_

This return covers the period through the last day of the month and is due by or before the 20<sup>th</sup> of the following month and becomes delinquent on the 21<sup>st</sup> day of the following month.

A penalty of five percent (5%) of the unremitted fees applies for each calendar month or portion thereof after the due date until paid.

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

\_\_\_\_\_  
Signature of Owner/Partner

\_\_\_\_\_  
Name of person completing form

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number