



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. *Food trucks and mobile food vendors should submit their tax payments the week after the event attended.*

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 20th of each month. If the 20th 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.