



Applicant Handbook

CITY OF MAULDIN

ACCOMMODATIONS TAX GRANT PROGRAM

Fiscal Year 2026/2027

APPLICATION DEADLINE:
2:00 PM on SEPTEMBER 30, 2026

Please submit a PDF copy of your application materials to Lisa Clark at:
LClark@MauldinCitySC.com

Large file attachments 10 MB or greater in size must be delivered on a USB flash drive by the above deadline to the Mauldin Business & Development Services Office at 5 E. Butler Road, Mauldin, SC 29662



Background and Purpose

The State of South Carolina imposes a 2% tax on all accommodations (i.e., stays at lodging facilities such as hotels and inns) statewide. The S.C. Department of Revenue collects this tax and distributes them back to cities and counties by a formula based on the location where the tax was collected. The cities and counties determine the best use of these funds that meets the intent of the law to promote tourism.

Use of Funds

South Carolina law is very specific about how cities and counties can spend state accommodations tax revenue. The funds that are available as part of this grant program must be used to attract and provide for tourists and must be spent on tourism-related expenditures. These funds may not be spent on purely local functions. If an expenditure cannot be directly related to tourism, then these funds may not be used for that expenditure. S.C. law outlines that acceptable tourism-related expenses include the following:

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 other 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 costs directly attributed to tourists);
5. Public facilities such as restrooms, dressing rooms, parks, and parking lots;
6. Tourist shuttle transportation;
7. Control and repair of waterfront erosion, including beach renourishment;
8. Operating visitor information centers; and
9. Development of workforce housing, which must include programs to promote home ownership (up to fifteen percent of the municipality's annual accommodations tax revenue).

This list is not necessarily an exclusive list. Under the state statute, an expenditure may qualify as tourism-related if it meets the following two tests:

1. The expenditure must be used to attract or provide for tourists; and
2. The expenditure cannot be used for an item that would normally need to be provided by the municipality.

As used herein, "travel" and "tourism" mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work. The state oversight committee for these funds has referenced industry standards that define that a tourist is generally one who travels in excess of 50 miles from home.



Who May Apply

These funds are for use by non-profit organizations (see South Carolina Attorney General opinion #85-12). Only applicants in one of the following categories are eligible for funding:

1. Any governmental agency, board, commission, or political subdivision other than those specifically designated as a state agency.
2. Not-for-profit organizations as registered with the Secretary of State of South Carolina.

Application for the grant of these funds should be considered supplementary to the budget of any applicant. Applicants are encouraged to seek other funding sources and to develop diversified financial support.

Procedures

All grant requests should be submitted in writing accompanied by the City's official application no later than the posted deadline. The application will be reviewed by the Mauldin Accommodations Tax Advisory Committee, which has been appointed in accordance with South Carolina law. The applicant may be asked to be present at the Committee's meeting to answer any questions regarding the application. Following their review, the Mauldin Accommodations Tax Advisory Committee will make a recommendation of the expenditure of these funds to the City Council. The City Council will make the final decision on the expenditure of these funds.

Funding generally is of the reimbursement method and requires appropriate payment receipt documentation. Such documentation must include:

1. A final accounting for the project;
2. Copies of all invoices and payments/receipts for which reimbursement is sought;
3. Proof of performance for each advertising purchase (e.g., screenshots, photos, broadcast affidavit, etc.); and
4. A final evaluation report that includes:
 - a. Percentage of tourism generated by the event or project
 - b. Total attendance to the event or project
 - c. Overall budget of the event or project
 - d. Description of how the event or project attracted and promoted tourists to the City of Mauldin

These funds are public funds and as such recipients of such funds must follow all applicable procurement policies and procedures of the City of Mauldin in the expenditure of these funds. While City of Mauldin personnel may assist recipients with procedural questions, it is the responsibility of the recipient to ensure compliance with established procurement policies and procedures. Upon request for reimbursement, recipients will be required to certify that correct procedures have been followed.



All organizations receiving these funds are subject to audit. Any profit derived from the applicant's program/event must be deducted from the applicant's final reimbursement.

Funding in one calendar year does not automatically ensure funding in subsequent years. Organizations applying for the grant of these funds must file an application for each request in each separate year.

Helpful Information

The S.C. Department of Revenue has issued the following guidance on the different categories of tourism-related expenditures. The state oversight committee for these funds continues to use these guidelines unless superseded or modified by a change in statute, court decision, or other guidance published by the committee.

1. *Advertising and promotion of tourism.* Expenditures that would qualify under this category would include monies spent on magazine, newspaper, radio or television advertising in an attempt to promote the municipality to tourists. Qualifying expenditures also include revenues spent to promote the municipality to entities that specialize in tourism, such as bus tour companies and travel agencies.
2. *Arts and cultural events.* Expenditures that can qualify under this category include money used for advertising or promotion of a particular festival or, money used for advertising and promoting arts and cultural events held in the municipality in an effort to attract tourists.
3. *Facilities for civic and cultural events.* Eligible expenditures under this category can include the costs incurred in building facilities such as a civic center, a museum, or a coliseum. Tourism-related monies can also be used to fund the continued operation of such facilities including management fees or to pay the salaries of those who work at the facility, as well as the cost of repairs and necessary additions to such facilities. Please note the facility must enhance the ability of the municipality to attract and provide for tourists and cannot provide a purely local function or benefit.
4. *Municipal services.* Tourism-related funds cannot be used for these purposes by municipalities that do not have high a concentration of tourism activity. Examples of qualifying expenditures under this category would include salaries for extra police during the peak tourist season, monies spent to hire extra garbage service around tourist facilities during the tourist season or to provide other services that are required because of the high concentration of tourism.
5. *Public facilities.* These public facilities must enhance the ability of the municipality to attract and provide for tourists. Tourism-related funds cannot be used for these purposes by municipalities that do not have a high concentration of tourism activity. Example of a qualifying expenditure under this category might include dressing rooms and restrooms at a public beach, a public park that would be frequented by tourists or a public parking lot adjacent to a major tourist attraction.
6. *Tourist transportation.* Qualifying expenditures in this category will include any monies spent to provide public transportation to tourists, such as shuttle buses or trolleys. For example,



MAULDIN ACCOMMODATIONS TAX GRANT PROGRAM GUIDE

shuttles to transport persons from the airports to hotels or from the hotels to tourist attractions would qualify, as well as transportation from conventions or tourist attractions to other tourist facilities.

7. Waterfront erosion. Repairs for waterfront erosion are a municipal or county service. Thus, in order to use tourism-related funds for this purpose, a municipality must have a high concentration of tourism. Expenditures qualifying under this category include monies spent for beach renourishment projects, and other ocean front repairs in those areas frequented by tourists.
8. Visitor centers. Expenditures that will qualify under this category are any monies spent to operate and maintain centers whose primary purpose is to provide information, brochures, and other services to tourists.

Additionally, the state oversight committee has provided the following guidelines:

1. In most cases, beauty pageants should not be funded out of these funds. Pageants serve more of a personal benefit to the contestants and, in most cases, do not attract and provide for tourism. They should not be funded from these funds unless the municipality can prove that it is a tourism-related event or the funds are used for advertising and promotion.
2. Fireworks expenditures may only be funded to the extent that they attract and provide for tourism and are a tourism-related expenditure in accordance with State law. This would include expenditures to advertise an event to tourists or an event that has ties to civic or cultural activities (such as Independence Day or New Year's Eve) fireworks display.
3. Welcome signs are not acceptable expenditures and should not be funded from these funds. However, welcome signs when part of an overall tourism promotion and displayed in an effort to attract tourists may be funded. Example of appropriate expenditures would be billboards display in an "out of market" advertising area that states "come stay in [City name]" which would state the tourist destination.



APPLICATION MAULDIN ACCOMMODATIONS TAX GRANT PROGRAM

ORGANIZATION: _____

Organization Type: ☐ Governmental Agency
☐ Non-profit Organization
☐ Other: _____

Federal Employee Identification Number (FEIN):

Address: _____

City, State, Zip: _____

Contact Name: _____

Position/Title: _____

Contact Phone: _____

E-mail Address: _____

NAME OF EVENT/PROJECT: _____

Location of Event/Project: _____

Date(s)/Time(s) of Event/Project Completion: _____

Event/Project Website: _____

Event Type: ☐ First-time event ☐ One-time event ☐ Annual event ☐ Multiple occurrences per year

Description of Event/Project: _____

Projected Attendance: _____

Projected # of Tourists: _____

How will you track the # of tourists? _____

Cost of Admission: \$ _____

Projected Revenue: \$ _____

Event/Project Total Budget: \$ _____

AMOUNT OF FUNDS REQUESTED: \$ _____

Use of Funds Requested: _____

Describe how the use of these funds for this event/project will promote tourism to the City of Mauldin



MAULDIN ACCOMMODATIONS TAX GRANT PROGRAM APPLICATION

MARKETING AND PROMOTIONS

Please mark each type of media that will be used to promote this event/project

Type	Budgeted funds	Target geographic areas	# of people that will be reached beyond 50 miles
☐ Newspaper Ads			
☐ Magazine Ads			
☐ Radio Ads			
☐ TV Ads			
☐ Social Media Ads			
☐ Press Releases			
☐ Direct Mailings			
☐ Billboards			
☐ Other: _____			

LODGING IMPACT

- Projected # of people attending the event/project who will use hotels/inns in Mauldin: _____
Projected average length of stay: _____
- Will you reserve a room block for this event at a hotel/inn in Mauldin? ☐ Yes ☐ No
If yes, # of rooms: _____ Hotel(s)/Inn(s): _____
- How will you measure the impact of your event/project on hotel/inn activity in Mauldin (e.g., room block usage information, survey of hoteliers, etc.): _____
- Will you negotiate a special rate or hotel/event package to attract overnight stays? ☐ Yes ☐ No
If yes, please describe: _____
- What marketing initiatives will you utilize to promote hotel activity for this event/project?

Note: Priority may be given to those events/projects able to generate overnight stays in the City of Mauldin. Applicants are encouraged to provide historical data for overnight stays generated in prior years.

SUBMITTAL CHECKLIST

Please submit the following with your completed and signed application:

- ☐ Proposed marketing plan for the event/project
- ☐ Detailed budget of all event/project expenditures
- ☐ Detailed budget listing all sources and amounts of income/revenue including, but not limited to, sales, admissions, sponsorships, contributions/donations, grants, etc.
- ☐ Letter from the IRS confirming the organization's non-profit status
- ☐ Confirmation of non-profit organization registration with the S.C. Secretary of State's Office
- ☐ Copy of the organization's most recent audited financial statements (or, if an audited financial statement is not available, your most recent IRS 990 return or S.C. Secretary of State Public Charities Division Annual Financial Report)

APPLICATION DEADLINE: 2:00 P.M. on September 30, 2026

- Send a PDF copy of your application and materials to Lisa Clark at LClark@MauldinCitySC.com
- Large files that are 10 MB or more must be delivered on a USB flash drive to the Business & Development Services Office at 5 E. Butler Rd., Mauldin, SC 29662



STATEMENT OF ASSURANCES

Should this grant application be awarded, the organization named herein agrees that:

1. Financial records, support documents, statistical records, and all other records pertinent to the funds requested in this grant application shall be retained for a minimum period of three years.
2. All procurement transactions, regardless of whether negotiated or advertised and without regard to dollar value, shall be conducted in a manner to provide maximum competition.
3. Safeguards shall be established to prohibit employees or volunteers involved with the organization from using their positions for a purpose of private gain for themselves or others.
4. All expenditures must have adequate documentation.
5. All accounting records and supporting documentation shall be immediately available for inspection by the City of Mauldin upon request.
6. No person, on the basis of race, color, or national origin, shall be excluded from participation in, be denied the benefit of, or be otherwise subjected to discrimination under the event/project funded in whole or in part by the funds requested in this grant application.
7. Employment made by or resulting from the grant of these funds shall not discriminate against any employee or applicant on the basis of handicap, age, race, color, religion, sex, or national origin.
8. None of the funds, materials, property, or services relating to the grant of these funds shall be used for any political activity, or to further the election or defeat of any candidate for public office.
9. Failure to comply with these statements may result in a loss of funding for the project.
10. For this event/project, the organization will promote hotels/inns within the City of Mauldin.
11. A final report will be provided at the completion of the event/project. All information in the final report will be detailed as required.

I do hereby certify that the information provided in this application and the supporting materials is correct. Furthermore, I agree to the statement of assurances provided herein should my request for funds be granted. Finally, I agree to comply with the laws, requirements, and standards of the City of Mauldin and the State of South Carolina pertaining to the use of these funds.

The undersigned represents that he/she has authority to bind this organization to this application and no other signatures are needed.

By: _____

Authorized Representative Signature

Printed Name: _____

Date: _____

Title/Position: _____

Witness Signature