

Chapter 18

TAXATION*

Sec. 18-1. Annual tax levied.

The city council shall impose by ordinance an annual tax as shall be necessary for general corporate purposes on all real estate lying within the corporate limits of the city and on all personal property within the corporate limits of the city; except any real or personal property which is exempt from taxation by the constitution and laws of the State of South Carolina. Such tax shall be levied by the city council based on the assessed valuation of the tax purposes as determined by Spartanburg County. (Comp. of Ords. 1989, § 6-3)

Sec. 18-2. Hospitality tax.

(a) There is hereby imposed a local hospitality tax of two (2) percent on the gross proceeds of the sale of prepared meals and beverages in establishments within the City of Chesnee. Payment of the hospitality tax established hereby shall be the liability of the customer.

(b) The tax imposed by this section shall be collected from the customer when payment for meals or beverages is tendered and shall be held in trust for the benefit of the city until remitted as provided in subsection (c) below.

(c) Payment of the hospitality tax established herein shall be remitted by the vendor to the City of Chesnee on a monthly basis, along with such return or form as may be established by the city for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5) percent of the sum owed for each month or portion thereof until paid. The

***Cross reference**—Finances, § 2-86 et seq.

State law reference—Municipal authority to levy and collect taxes on real personal property, S.C. Code 1976, § 5-7-30.

failure to collect from the customer the tax imposed by this section shall not relieve the vendor from making the required remittance.

(d) The failure of any vendor subject to this section to remit to the city the tax imposed by the provisions of this section shall constitute a misdemeanor punishable by a fine of not more than five hundred dollars (\$500.00) or imprisonment for up to thirty (30) days, or both.

(e) There is hereby established a special account to be known as the local hospitality tax account into which the taxes remitted shall be deposited by the city and used solely for the purposes provided by law.

(Ord. No. 69, §§ 1—5, 8-14-06)