



## GUIDELINES FOR ACCOMMODATIONS TAX (ATAX) FUNDING

FY 2026 (July 1, 2026 – June 30, 2027)

**Grant Due: March 31, 2026, before 11:59 PM**

**Applications must be submitted on the City of Cayce's Grant Page**

A-Tax Grants are funded through the collection of Accommodations Taxes. By act of the SC General Assembly, a two percent (2%) tax is levied in South Carolina on the rental of all transient accommodations. The proceeds from this tax are utilized by municipalities and counties in the State to promote tourism and tourism-related activities.

### **ATAX GRANT PROCESS**

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To be considered for funding, an application must be submitted to The City's website on the Grant Page by the published deadline. Once all applications for A-Tax Grant funds are received by the City of Cayce and eligibility is verified, they will be forwarded to the A-Tax Committee for review.

### **LEGAL USE OF FUNDS**

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The A-Tax Review Committee considers the definitions of "travel" and "tourism" to mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work. A-Tax funds must be used to attract and provide for tourists and must be spent on tourism-related expenditures. For A-Tax funding purposes, a "tourist" is defined as any individual traveling to Cayce from a distance of 50 miles or more.

***All grant funds must be expended by the recipient organization. Re-granting or sub-granting of A-Tax funds is not allowed.***

### **ORGANIZATION ELIGIBILITY REQUIREMENTS**

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- Applicant organizations must have been in existence for at least one (1) year prior to requesting funds.
- Applicants must provide proof of their non-profit status and fall into one of the following categories:
  - Organizations exempt from federal income tax under Section 501(C)(3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion. The letter of exemption from the Internal Revenue Service must accompany your proposal.
  - Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for their specific municipalities, counties or regions, such as Chambers of Commerce, Convention and Visitors Bureaus and Regional Tourism Commissions. The City of Cayce will not award A-Tax Funds to individuals, fraternal organizations, sororities or organizations that support and/or endorse political campaigns.
- Religious organizations may receive funding; however, the City of Cayce may not sponsor nor provide financial support to a religious organization in a manner which would actively involve it in a religious activity (i.e. public funds must not be used for a religious purpose). Thus, any funds provided must be solely utilized for secular purposes and the principal or primary goal of the sponsored activity must not be to advance religion.

### **APPLICATION COMPONENTS**

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The FY2026–2027 Accommodations Tax (A-Tax) Grant application must be submitted **electronically** through the **City of Cayce’s Grant Page** at [www.cityofcayce-sc.gov](http://www.cityofcayce-sc.gov) or hand delivered. All applications are due by **11:59 p.m. March 31, 2026**. Late, incomplete, emailed, or faxed applications will **not** be considered.

**All fields must be completed** responses such as “N/A” or “See Attached” are **not acceptable**. Incomplete applications will not be reviewed by the A-Tax Committee. Please be concise and specific in your responses.

A complete application includes:

1. **Completed and signed application form** (available on the Grant Page)
2. **Project budget and narrative** (included in the application form)
3. **Required attachments:**
  - IRS 501(c)(3) determination letter
  - Proof of registration with the SC Secretary of State: [http://www.sos.sc.gov/Public\\_Charities](http://www.sos.sc.gov/Public_Charities)
  - Most recent **full 990 tax return** (include schedules and attachments); if you file a 990 postcard, also submit a full financial report
  - Current list of board of directors
  - Cayce business license or business license assessment survey form

Your application should include the following detailed sections:

- **Project Description:** Provide a clear summary of the project, including who, what, when, where, and why. Note any innovative ideas, partnerships, or coordination with other organizations. Include how it will benefit the City of Cayce and any previous event successes.
- **Tourism information and Benefits to Tourism:** Explain how your project promotes Cayce’s historic, cultural, or recreational venues and impacts local tourism. Include relevant data, history, and collaboration with hotels or hospitality partners.
- **Project Costs:** Detail expenses, total project amounts, and funding from other sources.
- **Overnight Accommodations:** List all hotels in the Cayce area that you have contacted for overnight visitors.
- **Marketing Plan:** Outline promotional strategies and methods for tracking visitors, overnight stays, and event participation.

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## **AWARD NOTIFICATION**

The Grant Manager will notify all applicant organizations of the funding outcome in writing.

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## **GRANT ACKNOWLEDGEMENT**

Grantees must acknowledge the receipt of A-Tax funding by including the City of Cayce Government logo, or by stating that funds were provided by the City of Cayce Accommodations Tax Funds on all program/project advertising, marketing and promotional materials. Examples of this must be included in your final report.

No person shall be excluded from participation in, denied the benefits of, or otherwise subjected to discrimination under any program or activity funded in whole or in part by **Accommodation Tax grant funds** on the basis of **race, color, national origin, religion, age, sex, ancestry, gender identity (including gender expression), sexual orientation, disability, marital status, family or parental status, income derived from a public assistance program, political beliefs, veteran status, military discharge status, citizenship status, or reprisal or retaliation for prior civil rights activity**. Furthermore, any employment decisions made by or resulting from **Accommodation Tax grant funding** must not discriminate against any employee or applicant on the same basis.

## **ACCOUNTABILITY & REPORTING REQUIREMENTS**

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Cayce requires grantees to complete a mid-year and/or a final report for A-Tax funds. Grantees are required to submit proof of grant expenditures (invoices and proof of payment).

Grantees are asked to report on attendance, room and meal numbers, event success or failure as well as the impact on the City of Cayce. Each grantee will receive a copy of or a link to the reporting documents with their award packet.

## **FREEDOM OF INFORMATION ACT NOTICE**

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Please be advised that all materials submitted for A-Tax grant funding are subject to disclosure based on the Freedom of Information Act (FOIA).

## **CONTACT**

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