



## Lancaster County

P.O. Box 1809  
101 N. Main St.  
Lancaster, SC 29721

Telephone:  
803-285-1565

October 4, 2010

Mr. Burnet R. Maybank, III  
Nexsen Pruet  
PO Drawer 2426  
Columbia, SC 29202

RE: TRAC  
*Local Accommodations and Hospitality Tax Proposal*

Dear Mr. Maybank and Commission Members,

Due to a scheduling conflict, I will be unable to attend the TRAC meeting where recommendations from the Local Accommodations and Hospitality Tax Subcommittee will be discussed. While I have no problem with a portion of the proposal, I have significant problems with the other portion. Just so there is no misunderstanding, it is my contention it is in competition for the most stupid proposal I have ever heard come out of Columbia and given that would include Act 388 that is saying quite a bit.

My heartburn lies in the proposals for the Local Accommodations and Local Hospitality taxes. Those taxes are imposed by local governments pursuant to Home Rule and spent within the guidelines provided for in the enabling legislation. Taking the monthly tax collection and sending it to Columbia so they can then turn around and send 99% of it back to us is absolutely insane. If the state wants to act like the Mafia and skim a little off the top, just tell us. We will just charge a little more and periodically send some suitcases full of unmarked bills down I-77. There is no need to swap checks just to justify a state "management fee."

As to the required reporting, we spend the money in accordance with the state guidelines. If any organization or group thinks we have misused the funds, they need only contact us for an accounting of expenditures. This is public record and they are free to bring any items of contention to the attention of County Council. I see no need to tie up our staff to send a report to someone who probably won't look at it and file it away to justify a fee.

I would respectfully submit that the proposal regarding Local Accommodations and Local Hospitality Taxes is a solution in search of a problem; in short, it is totally unnecessary. In addition, this is a local tax imposed by local governments and the proposed fees and reporting are directly contrary to Home Rule. I urge that those sections of the proposal be deleted from the final report.

With kindest regards, I am

Sincerely yours,

A handwritten signature in cursive script that reads "Steve Willis".

Steve Willis  
County Administrator

*SW/*

*cc: Lancaster County Delegation  
County Council*