**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT THE “TOURISM DEVELOPMENT ACT”, BY ADDING SECTION 6‑1‑525 SO AS TO PROVIDE THAT THE GOVERNING BODIES OF COUNTIES IN WHICH AN INTERNATIONAL AIRPORT IS LOCATED AND WHICH COLLECT ABOVE A CERTAIN AMOUNT OF ACCOMMODATIONS TAX REVENUE, BY A POSITIVE MAJORITY VOTE, MAY IMPOSE BY ORDINANCE AN ADDITIONAL LOCAL ACCOMMODATIONS MARKETING FEE NOT TO EXCEED TWO PERCENT IN ONE PERCENT INCREMENTS IN THE UNINCORPORATED AREAS OF THOSE COUNTIES, TO PROVIDE LIMITATIONS ON THE TOTAL AMOUNT OF STATE AND LOCAL SALES AND USE TAXES AND ACCOMMODATIONS TAXES THAT MAY BE IMPOSED IN THESE JURISDICTIONS, AND TO PROVIDE THE REVENUE MUST BE USED EXCLUSIVELY FOR TOURISM MARKETING COMMUNICATIONS DIRECTED AT NON‑SOUTH CAROLINA RESIDENTS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. This act may be cited as the “Tourism Development Act”.

SECTION 2. Article 5, Chapter 1, Title 6 of the 1976 Code is amended by adding:

“Section 6‑1‑525. (A) In addition to the provisions and authorizations contained in this article and notwithstanding the cumulative rate limitations provided in Section 6‑1‑540, the governing bodies of those counties in which an international airport is located and in which at least two million dollars is collected in a fiscal year pursuant to Section 12‑36‑920, by a positive majority vote, may impose by ordinance an additional local accommodations marketing fee not to exceed two percent in one percent increments in the unincorporated areas of those counties and, with the consent of the governing body of municipalities located in those counties, within the boundaries of those municipalities. The marketing fee shall be levied, collected, and remitted in the same manner as provided in this article. However, in any such county or municipality where the total amount of state and local sales and use taxes and the total amount of state and local accommodations taxes imposed equal or exceed a total of twelve percent, the local accommodations marketing fee authorized by this section may not be imposed. Also, when added together with the total amount of state and local sales and use taxes and the total amount of state and local accommodations taxes, the marketing fee imposed pursuant to this section may not cause cumulative rate in the county or municipality to exceed a total of twelve percent.

(B) This revenue must be used exclusively for tourism marketing communications directed at non‑South Carolina residents. A county or municipality imposing the fee shall designate one organization within its jurisdiction to receive the revenues and conduct the marketing communications activities. This organization must be a nonprofit destination marketing or marketing communications organization representing a broad cross‑section of tourism interests within the county or municipality imposing the fee. In addition, before an organization may be designated, it must certify to the imposing county or municipality that:

(1) its marketing and marketing communications programs are based on research‑based outcomes;

(2) the organization has a proven record of success in creating new and repeat visitation to the county or municipality imposing the fee;

(3) it has sufficient resources to create, plan, implement, and measure the marketing or marketing communications program generated by the fee revenues; and

(4) it will use the funds only for tourism marketing communications directed at non‑South Carolina residents.

(C) Before the designated organization pursuant to subsection (B) expends the revenue, a majority of the legislative delegation of the county imposing the fee must approve the proposed marketing communications activities.”

SECTION 3. This act takes effect upon approval by the Governor.

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