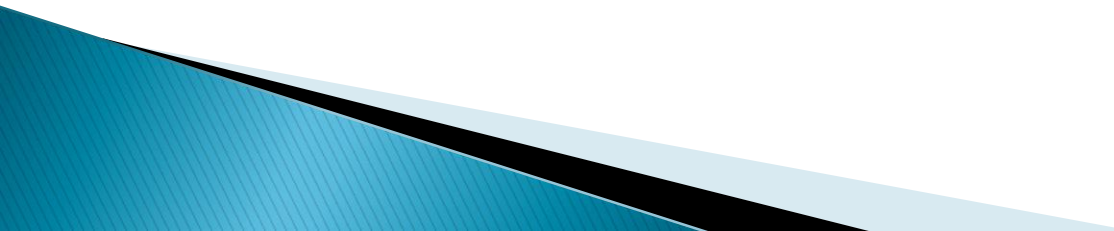
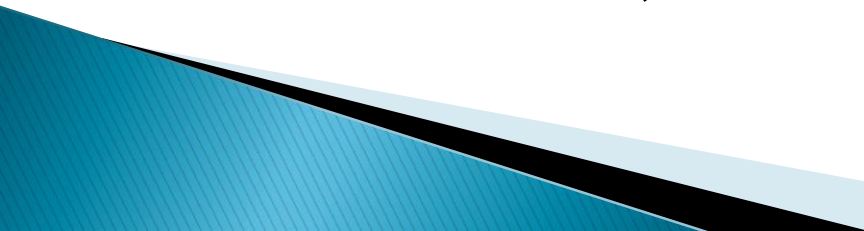



# **Appropriate Uses for State Accommodations Tax Revenue**



***SC Code of Laws Section 6-4-5***  
***"Tourism-related expenditures" include:***

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;
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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;
  8. operating visitor information centers.
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