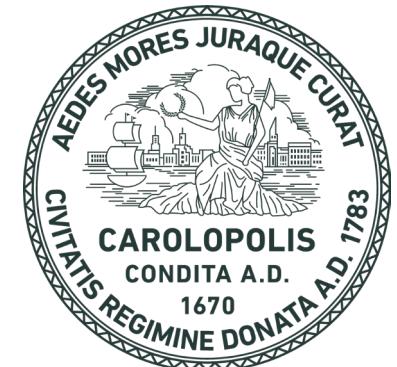


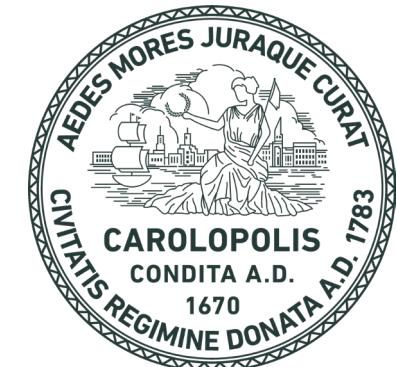
# City of Charleston Accommodations Tax & Community Assistance Grant Programs Guide

For Calendar Year 2026



# Agenda

- Staff Contacts
- Eligibility
- General Overview of Grant Programs
- Application Instructions
- Accommodations Tax Details
- Community Assistance Details
- Timelines & Tips



# Staff Contacts

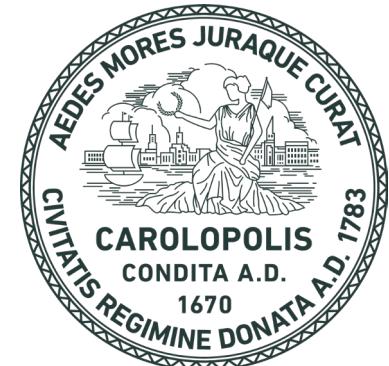
From the Grants Team:

Natalie Murdy: [murdyn@charleston-sc.gov](mailto:murdyn@charleston-sc.gov)  
(843) 579-6378

Cherrie-Ann Caton: [catonc@charleston-sc.gov](mailto:catonc@charleston-sc.gov)  
(843) 965-4055

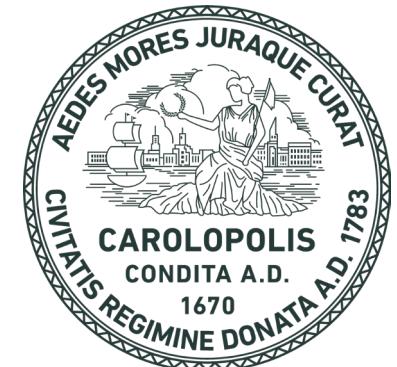
From the Budget & Management Team:

Andrew Jones: [jonesa@charleston-sc.gov](mailto:jonesa@charleston-sc.gov)  
(843) 724-3714



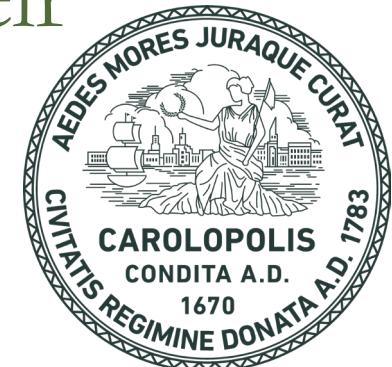
# Eligibility

- Must be a non-profit 501(c)3 as designated by the IRS
- Must be registered with SC Secretary of State Division of Public Charities
- Church/religious organization
- Government Entity
- Individuals and for-profit businesses are not eligible



# SC Secretary of State's Division of Public Charities

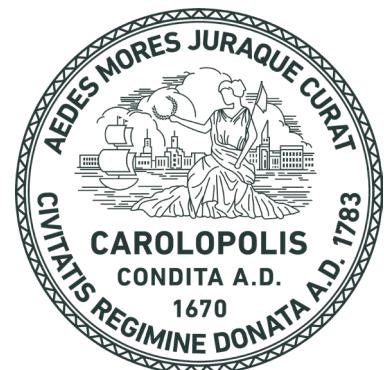
- Website: <https://sos.sc.gov>
- “Solicitation of Charitable Funds Act”
- File an annual registration
- Also file annual financial report
- Applies to all charitable organizations that solicit contributions or have contributions solicited on their behalf unless received a statutory exemption



# New for 2026

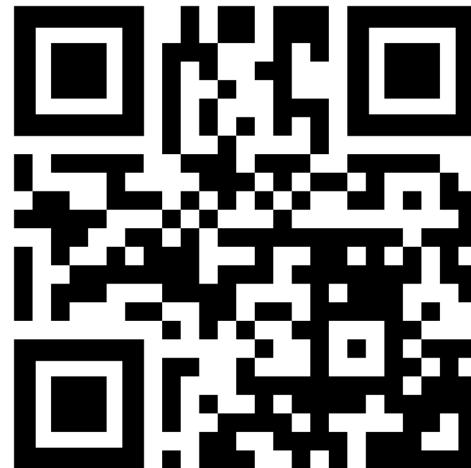
Both grant applications are now available online through **Submittable**, a user-friendly software that streamlines the application submission process. No more printed hard copies and hand deliveries! Simply visit the City's website and click the link to create a free Submittable account to begin your application(s). A short video tutorial on Submittable account set up steps is also posted on the City website.

**Submittable** 

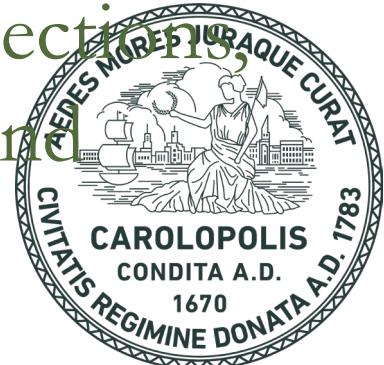


# Application Instructions

- Use this QR code to go directly to the applications page:



- Or, visit the City's website at [www.charleston-sc.gov](http://www.charleston-sc.gov), then click through to Departments, Budget, Finance & Revenue Collection, Budget & Management Division, Community Assistance and Accommodations Tax Grants.



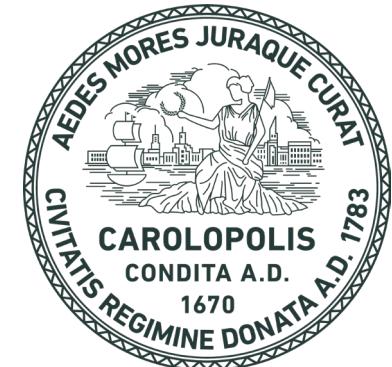
# Key Applications Sections

## Organizational Documents:

- Organizational Chart
- List of Board Members by Role and Affiliation
- Copy of IRS Tax State Determination Letter
- Copy of Registration Confirmation Letter from the SC Secretary of State's Division of Public Charities

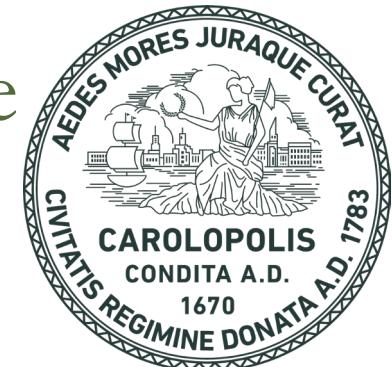
## Funding Request and Narrative:

- Budget Breakdown (estimates okay if needed)
- Supporting narrative



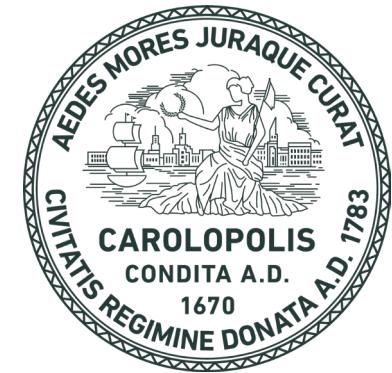
# Applicant Considerations

- If awarded, **all grant recipients** are required to submit reports including financials with receipts/invoices.
- Follow established accounting procedures. The City's Internal Auditor will perform random audits.
- Reports may be used to help determine future funding eligibility. Submit reports on time.
- Awards are made with public funds and responsible stewardship and accountability are essential.



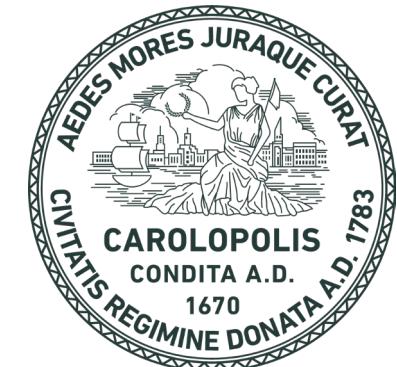
# A-Tax Grants Overview

- These grants are provided through revenue received by the City of Charleston for its share of the 2% lodging tax levied by the State of South Carolina.
- These funds are awarded to non-profit organizations for tourism related projects, events or facilities.
- Eligible tourism-related expenditures include:
  - Advertising and promotion to increase tourist attendance
  - Promotion of arts and culture events
  - Construction, maintenance, and operation of civic and cultural facilities.



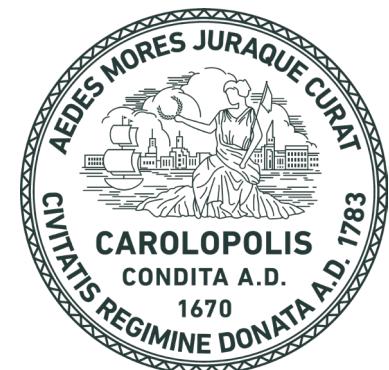
# Interpretation of Tourism Related Expenditures

- State law defines tourism as the activities of people taking trips outside their home communities for any purpose except daily commuting to and from work.
- Commonly accepted “travel” definition = 50+ miles from home.
- Guiding principles:
  - Expenditure must be used to attract or provide for tourists
  - Expenditure cannot be used for items that would normally be provided by the County or municipality.



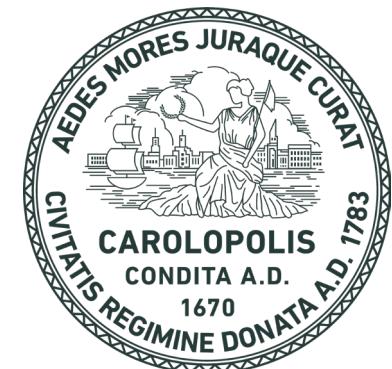
# State of SC Tourism Expenditure Review Committee

- SC Tourism Expenditure Review Committee (TERC) oversees all A-tax fund spending; requires an annual report from municipalities.
- Authorized by Accommodations Tax Statute.
- Grant funds are distributed quarterly dependent on receipt of expected A-Tax revenues from the state.
- For more information, visit [www.atax.sc.gov](http://www.atax.sc.gov)



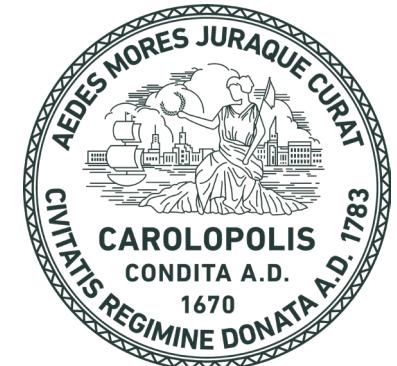
# A-Tax for Affordable Housing

- Recent legislation authorizes up to 15% of total accommodations tax revenue may be used for Affordable (workforce) housing.
- If funding is allocated to Affordable Housing, it will be through City-managed projects as required by law.
- As a result, the amount of funding may be reduced if City Council decides to allocate funding to Affordable Housing.



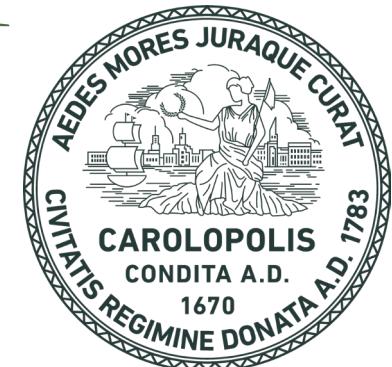
# A-Tax Application: Tourism Impact

- This is a critical section of the application!
- Must show that you will meaningfully impact tourism by (+ show data where possible):
  - Increasing tourism – more heads in beds
  - Provide for tourists – facilities or services
  - Explain how you will document tourism impact
  - Explain how you will evaluate your program/project and its tourism impact.



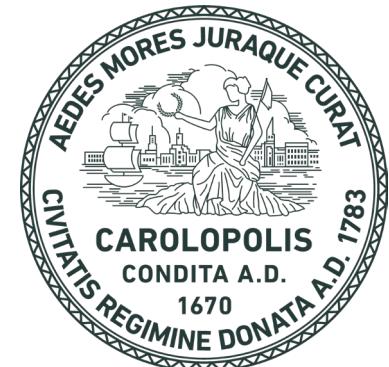
# A-Tax Application: Marketing & Media

- Document the related marketing and promotional activities
- Applicants assessed on efforts through:
  1. Advertising/Promotions  
(outside a 50-mile radius/not local)
  2. Web Analytics (click [here](#) for how to set up Analytics)
- A full year of data collection is preferred but shorter periods may be accepted, depending on circumstances.



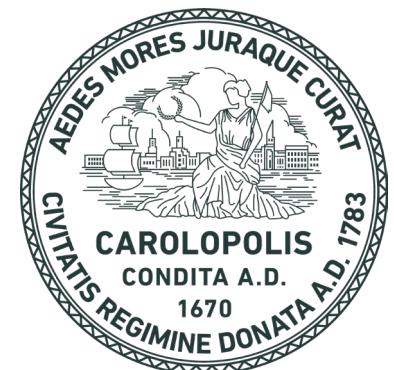
# Community Assistance Grants Overview

- The purpose is to assist tax-exempt organizations that provide beneficial services to the City of Charleston community.
- Funded by the City's General Fund (Proposed awards are included in the Mayor's annual budget and presented to City Council for approval).
- Awarded to non-profits working in the areas of: Arts, Community Development, Education, Environment, Health & Human Needs, Youth Development and Public Safety.



# Community Assistance Grants Overview

- Grant funded services must provide a benefit to the general public.
- Award maximum is \$10,000.00.
- The available funds for 2026 are estimated to be around \$200,000.00



# Budget Timeline

Aug 29 – Applications due by 5:00 p.m.

Aug – Sept – Applications internal processing & review

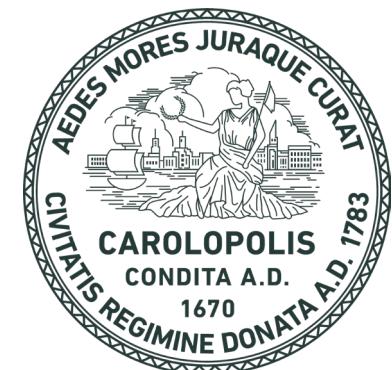
Early Oct – Budget discussions begin with Mayor

Mid Oct – Public hearing on budget (this is when applicants may speak on behalf of submissions).

Late Oct – A-Tax Advisory Committee meeting

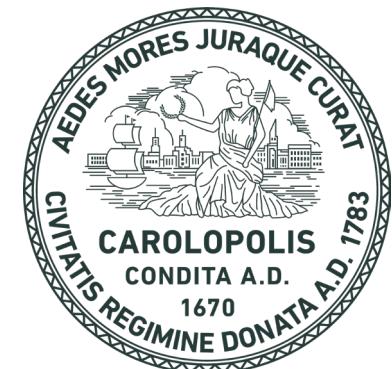
Nov – Presentation of Draft Budget to Council

Dec – 1st, 2<sup>nd</sup> and 3<sup>rd</sup> readings of budget + vote.



# 2026 Dates

- February – Grant award notifications sent
  - Final reports due from 2025 Accommodations Tax grant recipients
- March – Community Assistance grant payments disbursed.
- March, June, Sept, Dec – A-Tax grant payments dispersed.



# Closing Takeaways

- Access the applicant resources [here](#) online – Submittable tutorial, guidelines, evaluation criteria.
- If you need Technical Assistance with the portal, please contact Submittable Customer support by clicking [here](#).
- Reach out to the City Grants Team with eligibility or programmatic questions.
- **REMINDER:** The application deadline is **Friday, August 29<sup>th</sup> by 5:00 p.m.** through the Submittable portal only.

