

ORDINANCE 2025/52

AN ORDINANCE APPROPRIATING FUNDS FROM THE STATE 2% ACCOMMODATIONS TAX FUND AND OTHER MATTERS RELATED THERETO

WHEREAS, County Council is authorized to utilize State 2% Accommodations Tax ("A-Tax") Funds to promote tourism and enlarge the economic benefits of tourism through advertising, promotion, construction and maintenance of access and access to nearby roads for civic, cultural recreational or historic facilities; and

WHEREAS, S.C. Code Ann. §6-4-10(4)(b) expressly authorizes a county which has a high concentration of tourism activity to use State Accommodations Tax funds "to provide additional county and municipal services including, but not limited to, law enforcement [and] traffic control" as may be necessary for tourism related activities; and

WHEREAS, Beaufort County ("County") initiated a formal grant application process, and accepted applications from local entities to receive grant funds from the State Accommodations Tax; and

WHEREAS, applications were received, reviewed and scored by the State Accommodations Tax Advisory Committee, which has made award recommendations to County Council for approval and appropriation of funds; and

WHEREAS, County Council finds that it is in the best interest of its citizens, residents, visitors and tourists to provide the recommended funds to local entities and projects as set forth in the attached "Exhibit A" which is incorporated herein by reference.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, that appropriations shall be made in the form of grant awards to local entities from Beaufort County's State Accommodations Tax funds as set forth in the attached Exhibit "A".

DONE this 12th Day of January 2026.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: 
Alice Howard, Chairman

ATTEST:


Sarah W. Brock, JD, Clerk to Council

First Reading: November 10, 2025 / 11:0

Public Hearing: January 12, 2026

Second Hearing: December 8, 2025 / 9:0

Third Reading: January 12, 2026 / 10:1

**2025-2026 State 2% Accommodations Tax Grant
Committee Recommendations
10/6/2025**

#	Organization	Event/Project Title	Requested Amount	Received 2024-2025	Committee Recommendation	Recusals:	Notes:
1	Arts Center of Coastal Carolina	Tourism Destination Marketing Support	\$ 40,000.00	\$ 20,000.00	\$ 20,000.00		Fund at prior year's level.
2	Carolina Bight Sanctuary, Inc (dba Carolina Bight Birding Center)	2026 Marketing Bird Sanctuaries in Beaufort County	\$ 40,000.00	\$ 36,200.00	\$ 31,200.00	Stewart	Partially funded.
3	Hilton Head Symphony Orchestra	HHSO Symphony Under The Stars Concert	\$ 28,000.00	\$ 10,000.00	\$ 28,000.00	Guerra	Fully funded.
4	Memory Matters	2026 Move Your Mind 5K Run/Walk	\$ 4,500.00	\$ -	\$ -		Committee cited concern over use of ATAX funding for tshirts and low ROI overall. Recommended they seek ATAX funding from HHI since the event is located on HHI.
5	Friends of Hunting Island State Park	Fresnel Lens Enhancement Project 2026	\$ 25,000.00	\$ -	\$ -		Committee cited this project should be funded by SC State Parks because ATAX funds are not generated by campers at Hunting Island State Park. Recommended they apply for Local HTAX funding.
6	Friends of the Spanish Moss Trail	Promoting the Spanish Moss Trail	\$ 36,300.00	\$ 50,000.00	\$ 20,000.00		Partially funded for marketing. Committee questioned ROI, specifically the number of overnight tourists. Cannot justify full request.
7	Greater Beaufort-Port Royal CVB	2025-2026 Northern Beaufort County DMO Marketing/Promotion	\$ 195,000.00	\$ 270,000.00	\$ 195,000.00		Fully funded.
8	Long Cove Club	Darius Rucker Intercollegiate	\$ 16,500.00	\$ -	\$ 6,500.00		Partially funded.
9	Pat Conroy Literacy Center	March Forth Event 2026	\$ 12,000.00	\$ -	\$ 12,000.00		Fully funded. Contingent that all funds be spent for marketing and speaker fees and travel.
10	Historic Mitchelville Freedom Park	12th Annual Juneteenth Celebration	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	Singleton-Prather	Fund at prior year's level.
11	Historic Port Royal Foundation	Create a Visitor Center at the Port Royal Museum	\$ 30,000.00	\$ -	\$ 4,000.00		Partially funded for marketing only per budget in application (1k print, 3k online). Committee will not fund renovations for a leased building.
12	Black Moses Freedom Festival	Black Moses Freedom Festival	\$ 25,000.00	\$ -	\$ 12,500.00	Singleton-Prather	Partially funded. Contingent that all funds be spent on marketing only.
13	Beaufort International Film Society	Beaufort International Film Festival	\$ 60,000.00	\$ 60,000.00	\$ 50,000.00		Partially funded. Two committee member recusals, so only three committee members approved; County Council will need to make final decision.
14	The Original Gullah Festival of South Carolina, Inc.	2026 Original Gullah Festival	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	Singleton-Prather; Gibbs	Fund at prior year's level. Two committee member recusals, so only three committee members approved; County Council will need to make final decision.
15	Penn Center	2026 Penn Center Juneteenth Celebration	\$ 10,000.00	\$ -	\$ 10,000.00	Singleton-Prather; Gibbs	Fully funded.
16	Penn Center	Penn Center 2026 Heritage Days	\$ 15,000.00	\$ -	\$ 10,000.00	Singleton-Prather; Gibbs	Partially funded. Contingent that all funds be spent on marketing only. Two committee member recusals, so only three committee members approved; County Council will need to make final decision.
17	Gullah Traveling Theater	2026 Decoration Day	\$ 36,500.00	\$ 13,500.00	\$ 25,000.00	Singleton-Prather	Partially funded.
18	Hilton Head Choral Society	Vienna Boys Choir Concerts	\$ 5,000.00	\$ -	\$ 5,000.00		Fully funded.
19	Friends of Fort Fremont	Fort Fremont Marketing Campaign	\$ 30,000.00	\$ 12,000.00	\$ 25,000.00		Partially funded.
20	Libraries for Kids International	Dreams Under the Serengeti - Libraries for Kids Int'l World Book Day 2026	\$ 10,500.00	\$ -	\$ 5,500.00		Partially funded.
21	Beaufort Area Hospitality Association	Beaufort Oyster Festival	\$ 50,000.00	\$ 30,000.00	\$ 40,000.00		Partially funded.
22	Campbell Chapel Community Development Ministry (CCCDM)	Historic Campbell Chapel Restoration and Rehabilitation	\$ 125,000.00	\$ -	\$ 100,000.00		Partially funded. Contingent that all funds be spent on cultural tourism and not church operations or services.
23	Beaufort Area Sports Council	Beaufort County Sports & Cultural Facilities Assessment and Implementation Study	\$ 40,000.00	\$ -	\$ 40,000.00		Fully funded. Committee interested in results of study that will inform growth of sports tourism.
24	Building Brighter Futures	Music Festival of the Lowcountry	\$ 40,000.00	\$ -	\$ 20,000.00		Partially funded. Contingent that all funds be spent on marketing only.
25	SC Lowcountry Tourism Commission	Promotion of Beaufort County and the Lowcountry	\$ 82,900.00	\$ 93,300.00	\$ 82,900.00		Fully funded.
26	Hilton Head Island Land Trust	HHI Land Trust Raptor Cam Project	\$ 12,500.00	\$ -	\$ -		Committee cited this is a worthy project, but expressed concern on ROI since this is an online project and difficult to track tourists' overnight accommodations.
27	Favour Corp	843 Gospel Jubilee Festival	\$ 20,000.00	\$ 10,000.00	\$ -		Committee cited concern over lack of location and permitting for 2026 event; no financial docs submitted with application. Committee cited that 2024-2025 State ATAX funded event will be happening this month and looks forward to hearing results.

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28	Basic Enhancements, Inc	Mermaids Of The Low Country	\$ 22,000.00	\$ -	\$ -	Singleton-Prather	Committee cited that because this an "event within an event" as part of the Black Moses Freedom Festival, it should be marketed under the same umbrella.
29	Port Royal Sound Foundation	Tourism Marketing and Maritime Center Exhibits	\$ 96,000.00	\$ 89,510.00	\$ 76,000.00		Partially funded.
30	Beaufort Jasper YMCA	Annual Beaufort River Swim and Run	\$ 5,000.00	\$ -	\$ 5,000.00		Fully funded.
31	Beaufort Water Search And Rescue	Water rescue services and water related event patrols	\$ 20,000.00	\$ -	\$ -		Legal advised that purchasing a boat for water rescue services is not allowable under Ordinance.
32	Freedman Arts District	Chalk It Up! Arts Festival	\$ 60,000.00	\$ 97,000.00	\$ 55,000.00	Stewart	Partially funded.
33	Historic Bluffton Foundation	2nd Annual Under the Ancient Oaks Living History Festival	\$ 7,450.00	\$ 8,000.00	\$ 7,450.00		Fully funded.
34	David M. Carmines Memorial Foundation	Hilton Head Island Seafood Festival	\$ 36,000.00	\$ 25,000.00	\$ 25,000.00		Fund at prior year's level.
35	Hilton Head Island Concours d'Elegance & Motoring Festival	Hilton Head Island Concours d'Elegance & Motoring Festival	\$ 35,000.00	\$ 35,000.00	\$ 15,000.00		Partially funded.
36	Native Island Business & Community Affairs Association	30th Annual Gullah Celebration	\$ 28,000.00	\$ 10,000.00	\$ 28,000.00		Fully funded.
37	Lowcountry Golf Course Owners Association	2026 Golf Tourism to Drive Vacationing Golfers to Beaufort County	\$ 20,000.00	\$ 20,000.00	\$ -		Did not submit on time.
		Total Requested for Funding	\$ 1,399,150.00	\$ 934,510.00			
		Total Available	\$ 1,000,000.00				

Total Recommended for Funding	\$ 999,050.00
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