



Town of Lyman

ITEMS SUBJECT TO or EXEMPT FROM TAX

What items are taxed?

All food and/or beverage sales prepared or modified for immediate consumption. The following are examples of taxable items:

- Produce (Vegetables, Fruit) cut, sliced, cored, etc., or prepared/modified on site (Ex: Vegetable and Fruit Trays)
- Meats and cheeses cut, sliced, or prepared on site (Ex: Meat and Cheese Trays)
- Salads made on site
- Sandwiches/subs prepared on site
- Coffee brewed on site
- Popcorn made on site
- Bakery items cooked/baked on site
- Ice cream prepared on site
- Seafood steamed/cooked on site
- Grilled hamburgers and hot dogs, pizza, nachos, chicken, etc.
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Fountain drinks
- Any food prepared, modified or cooked on site by an employee/sub-contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Any served beverage, inclusive of beer, wine, and liquor
-

*This list serves as an example only and is not an all-inclusive list of taxable items.

What items are exempt from the tax?

- Consolidating fruit into a basket (Fruit baskets)
- Cold, canned or bottled drinks from a vending machine on site
- Prepackaged items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Repackaged, ready-to-consume meats, cheeses, and deli salads
- Packaged dinners that are not cooked or modified on site
- Items cooked or baked off site with NO modifications on site
- Ready-to-eat prepackaged food that a customer re-heats on site
- Prepackaged **cans**, boxes, or jars of food
- Bags of chips, pretzels, nuts, candy or other prepackaged food items
-

***This list serves as an example only and is not an all-inclusive list of exempt**



Town of Lyman **HOSPITALITY TAX REGISTRATION FORM**

Is this a new business? New Existing Is food your primary business ? Yes No

BUSINESS INFORMATION

Business Name: _____

Federal Tax ID# _____ SC Sales & Use Tax # _____

Physical Address: _____

Tax Map Number: _____

Mailing Address: _____

Date Business Opened: _____

Work Phone Number: _____ Alternative Phone Number: _____

Projected Monthly Revenue: _____ SCDHEC Permit #: _____

Is Business Seasonal? Yes No

OWNER INFORMATION

Individual Name(s): _____

Partnership Or Corporate if not an Individual Name: _____

Mailing Address: _____

Contact Name: _____

Contact Phone Number: _____ FAX Number: _____

HOSPITALITY TAX REMMITTANCE

Name person remitting payments: _____

Mailing Address: _____

Phone number: _____ FAX Number: _____

E-mail Address: _____

I certify that all information on this registration form, including any attachments, is true and accurate.

Signature of Applicant: _____

Printed Name of Applicant: _____

Title of Applicant: _____ Date: _____

FAX this form to: Clerk/Treasurer at (864) 439-9050, or Mail to: 81 Groce Road, Lyman, SC 29365

E-mail: dpdrozdak@lymansc.gov

Town of Lyman

LOCAL HOSPITALITY TAX REPORTING & COMPUTATION FORM

Year: _____ **Reporting Period:** Monthly Quarterly Annually
(Please check one)

Month: Jan Feb Mar Apr May June July Aug Sept Oct Nov Dec
(Please check one)

Business Name: _____

Mailing Address: _____

Hospitality Tax Registration#: _____

Computation of Local Hospitality Taxes Due to Town of Lyman

1. Gross Sales of Food and/or Beverage _____
2. Computation of 2% Local Hospitality Tax (Line 1 x.02) _____
3. Penalty if remitting after the 20th of month (Line 2 x.05) _____
4. Total Hospitality Taxes Due (Line 2 and 3) _____

Please Note: This return covers the period through the last day of the month and becomes delinquent on the 21st day of the following month.

I certify that all information on this form, including any attachments, is true and accurate.

Signature of Person Completing Form: _____

Printed Name of Person Completing Form: _____

Date: _____ Telephone Number: _____

PLEASE MAKE CHECKS PAYABLE TO:

Town of Lyman, 81 Groce Road, Lyman, SC 29365

Phone: (864) 485-0402 or Fax:(864) 439-9050

Town of Lyman, SC

LOCAL HOSPITALITY TAX
EXEMPTION FORM



If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please the following:

Business Name: _____

Physical Address: _____

Telephone Number: _____ FAX number: _____

E-mail: _____

I certify that the above referenced establishment within the Town of Lyman does not have for sale prepared meals and/or beverages intended for immediate consumption.

Signature: _____

Name of Person Completing Form: _____

Title of Person Completing Form: _____

Date: _____

Telephone Number: _____

Please FAX this form to: Clerk/Treasurer at (864) 439-9050 or

Mail to: 81 Groce Road, Lyman, South Carolina 29365

E-mail to: dpdrozdak@lymansc.gov

Town of Lyman, SC

LOCAL HOSPITALITY TAX NOTIFICATION FORM



Business Name: _____

Physical Address: _____

Telephone Number: _____ FAX number: _____

E-mail: _____

I certify that the above referenced establishment within the Town of Lyman has received notification from Dennis P. Drozdak, Clerk/Treasurer, of the Town's Hospitality Tax Ordinance on the sale of prepared meals and/or beverages intended for immediate consumption.

Signature: _____

Name of Person Completing Form: _____

Title of Person Completing Form: _____

Date/Time _____