

## Town of Swansea Hospitality Tax



### Taxable & Exempt Items

6/5/25

#### General Rule

The local hospitality tax is collected on sales of prepared foods, which are any foods and/or beverages—inclusive of alcoholic beverages, beer, and wine—**prepared or modified** by an establishment's employees or contractors which, at the time of sale, is **ready for consumption** by members of the public, regardless of the actual quantity, presentation, or packaging, without regard to the time of day of the sale. **Basically, any prepared foods or meals that are subject to South Carolina sales tax are also subject to local hospitality tax.**

*The lists below are meant to serve as examples; they are not inclusive of all items that are subject to or exempt from the local hospitality tax.*

Items Subject To Hospitality Tax	Items Exempt From Hospitality Tax
<ul style="list-style-type: none"> <li>Produce cut, sliced, cored, or modified in store</li> <li>Hot &amp; cold side items (e.g., salads, vegetables, macaroni &amp; cheese, mashed potatoes, potato salad, coleslaw, etc.) prepared on site</li> <li>Bakery items cooked/baked on site (e.g., muffins, bagels, donuts, pastries, etc.)</li> <li>Oven-ready pizzas (whole or by the slice)</li> <li>Sandwiches, subs, hamburgers, hot dogs, or nachos made to order or made in advance</li> <li>Cooked chicken and seafood (e.g., wings, strips, fish filets, rotisserie chicken)</li> <li>Packaged dinners cooked on site</li> <li>Fountain drinks or frozen drinks (e.g., smoothies) dispensed from a fountain machine</li> <li>Hot beverages (coffee, tea, hot chocolate, cappuccino, etc.) dispensed from a brewing machine or brewed on site</li> <li>Ice cream and frozen yogurt, dipped or prepared in the establishment</li> <li>Foods and beverages prepared for catering</li> <li>Bulk or cold deli products "repackaged" for household consumption</li> <li>Party platters</li> <li>Served beverages, inclusive of beer, wine, and liquor</li> </ul>	<ul style="list-style-type: none"> <li>Canned or bottled drinks</li> <li>Pre-packaged foods in cans, boxes, or jars (not prepared or modified for immediate consumption)</li> <li>Re-packaged bulk foods (not prepared or modified for immediate consumption)</li> <li>Bags of chips, pretzels, nuts, candy, or other pre-packaged snack food items</li> <li>Any alcohol (including beer &amp; wine) that is sold in cans or bottles and is not intended for consumption on the premises</li> <li>Whole fruit consolidated into a basket</li> </ul>