
R2018-44: TO RECOGNIZE THE PEE DEE STREET RODDERS ANNUAL “RUN TO THE SUN” AS A COMMUNITY-WIDE EVENT AND CONFIRMING THE CITY’S CO-SPONSORSHIP OF THE EVENT MARCH 21 - 23, 2019.

Applicant/Purpose: Staff/to recognize the Pee Dee Street Rodders annual “Run to the Sun” festival & to confirm City Co-sponsorship.

Brief:

- Pee Dee Street Rodders annual “Run to the Sun” car show has been described as the “largest independent car & truck show on the East Coast”.
- For 2019 the Pee Dee Street Rodders have proposed to hold this event at the old Myrtle Square Mall site again from March 21-23, 2019.
- Event includes kick-off party & swap meet, and various giveaways.
- In 2018 Club donated \$98,000 car show revenues to charities including Children’s Miracle Network at McLeod Children’s Hospital, Grand Strand’s Miracle League, Florence Miracle League, National Multiple Sclerosis Society & Horry County Sheriff’s Department 2018 Benevolent Fund.
- The club has donated over \$1,700,000 to deserving charities since forming in 1987.

Issues:

- Proposed resolution:
 - Recognizes Pee Dee Street Rodders Annual “Run to the Sun 31th Anniversary” as a community-wide festival event.
 - Authorizes area businesses to display temporary welcome signs.
 - Approves City co-sponsorship & logistical support - equipment set-up & removal (\$2,000); & traffic control (\$7,500), for a total of \$9,500.
 - In view of crowd & limited parking Council also authorizes:
 - W/property owner approval, temporary use of parking (free or paid) in nearby vacant lots, businesses, & churches (includes temporary signs indicating event parking availability).
 - Temporary signage at satellite parking areas.
 - Authority to use temporary signs to indicate event parking is not permitted for businesses wishing to reserve parking for normal use.
 - Extends a warm invitation to all area resident & out-of town visitors to enjoy the “Run to the Sun 31th Anniversary” event.
- The Special Events Committee unanimously recommended approval.

Public Notification: Normal meeting notification.

Alternatives:

- Do not approve event.
- Modify the request & allowances.

Financial Impact:

- Accommodations taxes, Hospitality Fees, & Business License revenues attributable to thousands of event participants.
- City in-king costs of ~ \$9,500.

Manager’s Recommendation: I recommend approval.

Attachment(s): Proposed resolution, site plan, & application.

CITY OF MYRTLE BEACH
COUNTY OF HORRY
STATE OF SOUTH CAROLINA

RESOLUTION TO RECOGNIZE THE PEE DEE
STREET RODDERS ANNUAL "RUN TO THE
SUN" AS A COMMUNITY-WIDE EVENT AND
CONFIRMING THE CITY'S CO-SPONSORSHIP
OF THE EVENT MARCH 21, 22, 23, 2019.

WHEREAS, the Pee Dee Street Rodders annual "Run to the Sun" car show has been described as the "largest independent car & truck show on the East Coast"

WHEREAS, this event was held in the old Myrtle Square Mall site for the eighth time in March 2018, and successfully brought thousands of out-of-town spectators and event participants to the City; and

WHEREAS, for 2019 the Pee Dee Street Rodders have proposed to hold this event at the old Myrtle Square Mall site again from March 21-23, 2019; and

WHEREAS, events will include giveaways, kickoff party, and swap meet, and

WHEREAS, in 2018 this event raised proceeds totaling \$98,000 that were donated to charities such as the Children's Miracle Network at McLeod Children's Hospital, Grand Strand's Miracle League, Florence Miracle League, National Multiple Sclerosis Society, and the Horry County Sheriff's Department 2018 Benevolent Fund.

WHEREAS, the Club has donated over \$1,700,000 to deserving charities since forming in 1987.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. City Council recognizes the Pee Dee Street Rodders annual "Run to the Sun 31st Anniversary" as a Community-wide Festival Event
2. Pursuant to Section 802.0e of the Zoning Ordinance, between March 21, 2019 and March 23, 2019, area businesses are authorized and encouraged to display temporary signs to welcome event participants.
3. City Council confirms its co-sponsorship of the event and agrees to provide certain in-kind services including but not limited to logistical support, equipment set-up and removal; & traffic control.
4. In view of the anticipated crowd attending, this event and the limited number of parking spaces available City Council further authorizes:
 - a. With the approval of the private property owners, the temporary use of parking areas in nearby vacant lots, local businesses, and churches, to include temporary signage indicating the availability of event parking at these locations. Such parking may be made available on a free or paid basis.

- 1 b. Temporary signage at any satellite parking areas.
2 c. City staff to assist area businesses that wish to reserve their spaces
3 for normal use by placing temporary signage indicating that event
4 parking is not permitted.
5

- 6 5. City Council extends a warm invitation and welcome to area residents and out-
7 of-town visitors to enjoy the Pee Dee Street Rodder annual "Run to the Sun"
8 event.
9

10
11
12 SIGNED AND SEALED this 11th day of December 2018.
13
14

15
16 _____
17 Brenda Bethune, MAYOR

18 ATTEST:
19

20 _____
Jennifer Stanford, CITY CLERK

APPLICATION FOR SPECIAL EVENTS PERMIT
Within the City of Myrtle Beach, SC
(Please print legibly or type)
(Must be submitted 30 days prior to the event)

1. Name of Activity/Event: 31th Run to the Sun Car Show

2. Type and Purpose of Event: Classic Car Show - Charity Fund raiser All proceeds raised got to charity

3. Location of Event: 2577 N. Kings Hwy, Myrtle Beach, SC

4. Organization: Pee Dee Street Rodders, Inc.

5. Applicant: Roy Lowman

6. Roy Lowman SC

Primary contact person	Alternate contact person's name
<u>2617 Willow Creek Road, Effingham, SC 29541</u>	<u>David Rodgers</u>

Primary address	Alternate address
<u>843.687.2580</u>	<u>812 Trifalia Rd Scranton, SC 29591</u>

Primary telephone/fax number	Alternate telephone/fax number
<u>roylowman@sc.rr.com, Roy.Lowman@rpecontracting.com</u>	<u>843.687.8118</u>

Primary email address	Alternate email address
<u>davidr@sparrowkennedy.com</u>	

7. Date(s) of event: March 21, 22, 23, 2019 Hours of operation: 8:00 AM to 5:00 PM

8. Date of set-up: March 16 - 20, 2019 Take Down Completed By: March 25, 2019

9. Expected attendance: 3,500 cars plus spectators

10. Charitable Benefactor (if applicable): MS of Carolina's, Children's Miracle Network, Grand Strand Miracle League,

Is group a non-profit organization: ☒ Yes ☐ No If yes, attach copy of 501 IRS letter.

If no, what portion of proceeds will go to charitable organizations: _____

11. How will you publicize the event?

Website, Mailings, Radio & TV PSA

12. Are public funds being used? ☒ Yes ☐ No

13. Does the applicant intend to gate the event and charge an admission fee: ☒ Yes ☐ No

If so, please detail the amount of the fee and describe as to how the event will be gated: _____

Free to Spectators, Registered Participants pay to display Cars &/or Trucks.

14. Entertainment Description (show on site plan): _____

Speakers/microphone needed: ☒ Yes ☐ No Electrical hook-ups needed: ☐ Yes ☐ No

15. Is a fireworks display planned in conjunction with this event? ☐ Yes ☒ No

(Fireworks displays require a SC State Permit obtained by a SC Licensed Pyrotechnician.)

The fee of approximately \$300 - \$600 is based upon when the permit is issued.
(15 or more days prior to the event \$300; 14 days or less \$600).

16. To what extent has the applicant communicated with adjacent property owners, and what responses have been received? City has handled this in previous years

17. Signage: Will any signs, banners or pennants be posted or hung? Describe the proposed location(s) and include specific details on site plan. None on right of way. only in the car show area

18. Parking requirements:(show on site plan): No. of spaces available 3500 No. of handicap 50
If required, has permission been granted for use of Event location by entity other than the City of Myrtle Beach? ☐ Yes ☐ No If yes, please attached proof of authorization.

19. Alcohol:

Will alcoholic beverages be made available to the public? ☐ Yes ☒ No

If yes, provide the following information:

What type of alcohol will be made available? ☐ Spirituous Liquor ☐ Beer ☐ Wine

List the exact locations and times for alcohol sales:

Location: _____ Times: _____

Have the City and State permits been applied for and/or obtained? ☐ Yes ☐ No

*Permits approved for the events will be amended if ABC permits are not granted. Applicants are required to provide proof of issuance before the event.

Do the alcohol vendors presently hold a license for on-premise consumption? ☐ Yes ☐ No

If so, Name _____ Address _____
Telephone _____

If alcohol will be sold or given away, and the vendor is not a license holder for on-site consumption, list the person(s) who will apply for the alcoholic beverage license:

If so, Name _____ Address _____
Telephone _____

The applicant agrees that all alcohol sales at the event will cease no later than one hour before the scheduled end of each day of the festival. ☐ Yes ☐ No

20. Parades:

Is there a parade planned with this event? ☐ Yes ☒ No

If yes, please state the day, time, location, and anticipated number of participants, routes, times, staging area, disbanding area, review stand, and alternate dates: not at this time.

(If the parade is planned for state or municipal roads, please provide written permission or approval from SCDOT and/or the City of Myrtle Beach.)

21. Vendors:

Will vendors be present at this event ? ☒ Yes ☐ No

If yes, describe in detail on a separate sheet the number of vendors involved, specify the goods or services being vended and indicate whether the vendors are specifically contracted or regularly

licensed. Please indicate exact location of vendors on the site plan.

22. FOOD SERVICE:

Will food be prepared at this event? ☒ Yes ☐ No

If yes, describe in detail on a separate sheet how the food will be prepared, type and location of cooking appliances and type of fuel to be used for cooking.

Food Vendors will cook with Propane fueled fryers and grills

23. Prior Events:

Is this a first time event? ☐ Yes ☒ No

Has this event occurred five (5) or more times in the preceding years? ☒ Yes ☐ No

If so, please list the years: this will be the 31st Car Show

24. Emergency Medical Services: will be attached at a later date

An approved EMS plan is required to receive a permit for the event.

Please attach appropriate documentation (attach additional pages as necessary).

(Call City of Myrtle Beach Fire Department at 918-1109 for questions.)

25. Security Plan: will be attached at a later date

(Call City of Myrtle Beach Police Department at 918-1366 for questions.)

Has the Police Department approved a security plan? ☐ Yes ☐ No

Detail your security plans during event. (attach additional pages as necessary).

(The plan shall specify

- a. The number of POST-certified off-duty law enforcement personnel and private security guards which the applicant plans to hire – where the number of off-duty law enforcement personnel shall be the same or more than the number of private security guards.
- b. The arrangements the applicant has made for hiring them.
- c. Details of the plan for payment.

If no, you must engage qualified security consultants to provide the Police Department with a security plan for approval. A security plan must be approved in order to receive a permit for this event.

If yes, please attach appropriate documentation.

26. Cleanup of Event Area:

Detail your plan to keep site and adjacent public and private property free of trash and debris generated by this activity: Yes, there will be 12 - 20 workers on-site daily to provide trash removal. 120 Roll Cart Trash Cans with (4) 40 yd Trash Dumpster will be on-site for trash removal.

If using a private sanitation company, give name, contact person and telephone number: _____

Roll Cart Trash Can will be rented from Elvis Services (843.448.5016.. Waste Management with providing the 40yd Roll offs. 843.413.3000. would like to see if the could offer the same services a the same raate

Will additional trash receptacles need to be placed in the event area? ☐ Yes ☒ No If Yes, please contact the City of Myrtle Beach Solid Waste Division (843-918-2160), and they will assist in determining the number of receptacles needed as well as the cost for providing the additional service. If this service is used, payment is due five (5) days before the event.

27. Street Closings:

(Please attach documents from SCDOT and/or City of Myrtle Beach authorizing this closure.)

Streets to be closed: No. No Street that I'm aware of have been closed in the past.

Day/Dates: _____

Closing Time: _____

Opening Time: _____

28. **Insurance:** (Certificate of Insurance to be sent to City of Myrtle Beach Risk Department; for questions call 918-1007.)

- 1) Coverage shall be written on an occurrence basis and provide Premises/Operations: Independent Contractors: Products/Completed Operations: Contractual and Broad Form Property Damage.
- 2) Minimum Limits of Liability will be \$1,000,000 combined single limit per occurrence for bodily injury and property damage.
- 3) The City of Myrtle Beach shall be named as "additional insured" and the policy endorsed to require that the City be provided thirty (30) days written notice of coverage modification or cancellation.
- 4) A certificate of insurance will be provided to the City ten (10) days prior to the beginning date of the event permitted herein.
- 5) Additional limits or coverages may be required by the Risk Manager to address specific special or unusual hazards.

29. **Special Requirements:**

Are there any special or unusual requirements that may be imposed or created by virtue of the proposed event activity? ☐ Yes ☐ No

If Yes, please explain: _____

SITE PLAN

(The site plan must accompany your Special Event application or the application will be considered incomplete and returned to the applicant.)

Site Plan Size Requirement:

The City may be able to provide a base map of the area upon request.

Must be presented on 8 ½" x 11" letter size paper

Site Plan must include the following:

- 1) Location and number of all structures with respect to the existing buildings, property lines, roads and walkways, to include
 - ☐ Tents/detail description of size/state if tent is fully or partially enclosed/number of tents; Indicate activity in each tent.
 - ☐ Grandstands/size/capacity
 - ☐ Stage – include electrical hook-ups and engineer certification
 - ☐ All electrical hook-ups/generators
 - ☐ All speakers/hook-ups
 - ☐ Vendor booths, size and description of goods sold
 - ☐ Refreshment stands
 - ☐ Restroom accommodations (include number of handicap accessible); please advise if you will require a source of potable water.
 - ☐ Tables
 - ☐ Trash and recycling receptacles
 - ☐ Signs with size indicated (must identify all signs visible from public roadway)
 - ☐ Parking areas/include handicap spaces available and number
 - ☐ Vehicle/trailer locations
 - ☐ Perimeter fencing, barricades, barriers, and all entry/exit points.

Additional applications/licenses or permits required:

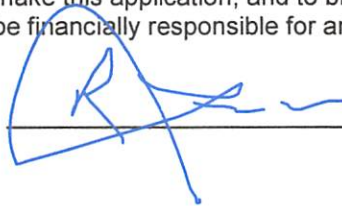
- 1) Tent permit from City Construction Services Department (843-918-1111).
- 2) Business licenses from City Business Office for all vendors (843-918-1151). (The business license form is also available on the City website.
- 3) Liquor license and/or beer/wine license from the State of South Carolina.
- 4) Street closure permits from SCDOT and/or the City of Myrtle Beach.

REVIEW YOUR APPLICATION PRIOR TO SUBMITTAL !!

Please fill out the application completely. All applications are considered new and "same as last year" is not an appropriate answer. A complete application includes the required site plan of the correct size and security plans described herein.

By my signature below, I certify that I have actual authority to make this application, and to bind the organization, if any, sponsoring the event, and that I, or the organization, will be financially responsible for any costs or fees that may be imposed for the Event.

Date Submitted: 10-24-18 Signature of Applicant: _____

A handwritten signature in blue ink, appearing to be "R. [unclear]", written over a horizontal line.



CITY OF MYRTLE BEACH

Event Information

CITY OF MYRTLE BEACH, P O BOX 2468, MYRTLE BEACH, SC 29578
PHONE (843) 918-1200 FAX (843) 918-1210

Date Completed	Checked By:
Name of Activity/Event: _____	
Description of Event: _____	
Location of Event: _____	
Applicant/Promoter: _____	
Phone Number: _____	
Business License Number: _____	
Email: _____	

If your business is classified as a not for profit or nonprofit business, you will need to submit a copy of any paperwork received from the IRS or the State for review. This documentation is required for the Business License Office to determine if your business and event participants may be exempt from the requirements of the Business License Ordinance.

A participant list must be completed for each event. A participant is considered to be a person or business that provides a service, including, but not limited to, vendors (both retail and food), production companies that will set up the stage, the company hired to put in fencing, portable toilets, bands, DJs, etc. All W-2 employee(s) of the participants are covered under the participant fee. If any participant has a 1099 (contracted labor) employee(s), then each 1099 employee is considered to be a separate participant and the \$10.00 participant fee would apply for each. Any participant that holds a current City of Myrtle Beach Business License would be exempt from the \$10.00 participant fee.

What is the difference between a W-2 employee and a 1099 contract employee?

A W-2 employee receives a payroll check in which payroll taxes are deducted from the employee's paycheck and then paid to the appropriate governmental agency by the employer.

A 1099 contract employee receives a check in which no payroll taxes have been deducted. The contract employee is responsible to pay the appropriate payroll taxes to the appropriate governmental agency on their own.

Employers use Form W-2 *Wage and Tax Statement*, to:

- Report wages, tips, and other compensation paid to an employee.
- Report the employee's income and Social Security taxes withheld and other information.
- Report wage and withholding information to the employee and the Social Security Administration. The Social Security Administration shares the information with the Internal Revenue Service.

Payers use Form 1099-MISC *Miscellaneous Income*, to:

- Report payments made in the course of a trade or business to a person who is not an employee or to an unincorporated business.
- Report payments of \$10 or more in gross royalties or \$600 or more in rents or compensation. Report payment information to the IRS and the person or business that received the payment.

The promoter is required to provide a synopsis of the event. For example: you will need to provide the date and time that the set up will begin and a detailed outline and timeline of the event.

If it is determined that you are required to obtain a business license, you will need to complete the business license application form with the Business License Office. You may contact our office at (843) 918-1200, or you can obtain the business license application from our website at www.cityofmyrtlebeach.com. The business license approval process may take 7 to 10 business days; therefore, you are advised to apply as soon as possible to avoid any delays. If there is additional information needed or an issue with your application; additional time may be required. Your participant list will need to accompany your business license application. The Business License Office will determine the amount that you will be required to remit for your participants. Payment of the participant fees are required at least 7 to 10 business days prior to your event.

The City of Myrtle Beach may issue wristbands that would be required to be worn by each participant, W-2 employee(s) and 1099 contracted employee(s) for the duration of the event. City Code Enforcement staff will be checking to make sure each participant in the event has the required wristband for the event and that it is secured correctly to their wrist. If you have any questions or need additional wristbands for this event, please contact the Business License Office at (843) 918-1200. Any participants that are found to be non-compliant will cause us to notify you and an additional fee may be imposed.

Any participant selling prepared foods, beverages (beer, wine or liquor) or charging admissions, will be required to collect and remit the City of Myrtle Beach 1% Hospitality Fee. Prior to the event, any business not physically located inside the city limits of Myrtle Beach is required to complete a Hospitality Fee application and pay a \$200 filing fee. At the conclusion of the event, the Hospitality Fee reporting form must be filed and the \$200 filing fee will be applied. If a balance remains, the balance must be remitted with the Hospitality Fee reporting form. If an overage remains, a refund will be processed and mailed to the participant. The participant needs to contact the South Carolina Department of Revenue at (843) 839-2960 and the Horry County Treasurers Office at (843) 915-5620 to find out their regulations and tax requirements. If there will be on-site consumption of beer, wine and/or liquor, you will need to contact the South Carolina Department of Revenue to apply for the appropriate ABL permits and you will need to provide a copy of the permits to the Business License Office.



CITY OF MYRTLE BEACH

Hospitality Account Application

CITY OF MYRTLE BEACH, P O BOX 2468, MYRTLE BEACH, SC 29578
PHONE (843) 918-1200 FAX (843) 918-1210

Welcome to the City of Myrtle Beach! This form must be completed and will be used to establish a Hospitality Fee account with the City of Myrtle Beach Finance Department. This form is for businesses that are required to collect hospitality fees, which would include food and beverage vendors, and businesses that charge admissions.

Events that charge an admission fee for attendance are subject to the Myrtle Beach Hospitality Fee, Horry County Hospitality Fee, and the State of South Carolina Admissions Tax. An admission ticket is subject to a total of 7.5% in Admission Tax and Hospitality Fees. The 7.5% is broken down as follows: 1% Myrtle Beach Hospitality Fee, 1.5% Horry County Hospitality Fee, and 5% SC Admissions Tax. You are responsible to collect the Admission Tax and Hospitality Fees and report the amount collected to each governmental agency separately.

Events that have prepared foods and beverages are subject to the Myrtle Beach Hospitality Fee, Horry County Hospitality Fee, and the State of South Carolina Sales Tax. Prepared foods and beverages are subject to a total of 10.5% in Sales Tax and Hospitality Fees. The 10.5% is broken down as follows: 1% Myrtle Beach Hospitality Fee, 1.5% Horry County Hospitality Fee, and 8% SC Sales Tax. You are responsible to collect the Sales Tax and Hospitality Fees and report the amount collected to each governmental agency separately.

Note: South Carolina may provide an exemption from some taxes for certain events. To obtain information on this exemption, you must contact the SC Department of Revenue at (803) 898-5471. If your event is exempt from SC taxes, your event may also be exempt from Myrtle Beach Hospitality Fees. You must provide proof of your South Carolina exemption. If you have any questions, please call the Finance Department at (843) 918-1200.

You are required to remit a \$200 filing fee with this completed application. The filing fee must be paid by cash, cashier's check or money order, credit cards are not accepted. Upon receipt of this application and filing fee, Myrtle Beach will provide you with your Hospitality Fee reporting form. It is your responsibility to obtain reporting forms from the SC Dept. of Revenue (803) 898-5471 and the Horry County Treasurers Office (843) 915-5620. At the end of your event, you are required to file your Myrtle Beach Hospitality Fee report. You should deduct the \$200 filing fee paid and remit any balance remaining. If the filing fee exceeds your Myrtle Beach Hospitality Fee collections, you may be entitled to a refund provided you have properly filed your report to the City of Myrtle Beach. At the end of the event, you should also file the appropriate reporting forms with the SC Department of Revenue and the Horry County Treasurers Office.

Business Name: Pee Dee Street Rodders
Corporate Name: Pee Dee Street Rodders Classic Car Show - Charity Fund raiser All proceeds raised got to charity
Owner First Name: Roy 2577 N. Kings Hwy, Myrtle Beach, SC Last Name: _____
Federal ID: 570897402 Event Dates: March 21 to 23, 2019
Name of Event: 31st Run to the Sun Car Show

Mailing Address: (Attn) _____
(Street) 2617 Willow Creek Road
(City, State, Zip) Effingham SC March 25, 2019

Contact Name: (First) _____ (Last) _____
(Attn) _____
(Street) _____
(City, State, Zip) _____

Phone: (with area code) 843.687.2580 - _____ Fax: (with area code) (_____) - _____
E-mail Address: Roy.Lowman@sc.rr.com

Do you have a Hospitality Fee account with the City? _____ If yes, account # _____
Will you be returning to the City for a second event this year? No
Are you exempt from South Carolina Admissions Tax? _____ If yes, attach a copy of your exemption certificate with this completed form.

The State of South Carolina

EXECUTIVE DEPARTMENT

25, 220
CERTIFICATE OF INCORPORATION
BY THE SECRETARY OF STATE

WHEREAS, Fred Turner, Rt. 4 Box 477, Effingham, SC
Dwight Mobley, 1010 Santiago Dr., Florence, SC
Virginia Spivey, 3703 Southborough Rd. Apt. G-A, Florence, SC

two or more of the officers or agents appointed to supervise or manage the affairs of

PEE DEE STREET RODDERS

which has been duly and regularly organized, did on the 2nd day of

May, A. D. 19 89, file with Secretary of State a written declaration setting forth:

That, at a meeting of the aforesaid organization held pursuant to the by-laws or regulations of the said organization, they were authorized and directed to apply for incorporation.

That, the said organization holds, or desires to hold property in common for Religious, Educational, Social, Fraternal, Charitable or other eleemosynary purpose, or any two or more of said purposes, and is not organized for the purpose of profit or gain to the members, otherwise than is above stated, nor for the insurance of life, health, accident or property; and that three days' notice in the Florence Morning News, a newspaper published in the County of Florence has been given that the aforesaid Declaration would be filed.

AND WHEREAS, Said Declarants and Petitioners further declared and affirmed:

FIRST: Their names and residences are as above given.

SECOND: The name of the proposed Corporation is PEE DEE STREET RODDERS

THIRD: The place at which it proposes to have its headquarters or be located is 3703 Southborough Rd. Apt. G-A Florence, SC

FOURTH: The purpose of the said proposed Corporation is to encourage and foster an interest in auto-mobiles as a hobby.

FIFTH: The names and residences of all Managers, Trustees, Directors or other officers are as follows:

Fred Turner	President	Rt. 4 Box 477, Effingham, SC
Dwight Mobley	Vice president	1010 Santiago Dr., Florence, SC
Virginia Spivey	Secretary/Treasurer	3703 Southborough Rd. Apt. G-A, Florence, SC

SIXTH: That they desire to be incorporated: perpetuity.

Now, THEREFORE, I, JOHN T. CAMPBELL, Secretary of State, by virtue of the authority in me vested, by Chapter 31, Title 33, Code of 1976 and Acts amendatory thereto, do hereby declare the said organization to be a body politic and corporate, with all the rights, powers, privileges and immunities, and subject to all the limitations and liabilities, conferred by said Chapter 31, Title 33, Code of 1976 and Acts amendatory thereto.

GIVEN under my hand and the seal of the State, at Columbia,
this 2nd day of May
in the year of our Lord one thousand nine hundred and
89 and in the two hundred and thirteenth
year of the Independence of the
United States of America.

JOHN T. CAMPBELL,
Secretary of State.

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

Date: **AUG 15 1994**

PEE DEE STREET RODDERS
RT 4 BOX 475
EFFINGHAM, SC 29541

Employer Identification Number:
57-0897402
Case Number:
584157011
Contact Person:
LORETTA HAMILTON
Contact Telephone Number:
(404) 331-0927
Internal Revenue Code
Section 501(c)(7)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 per-

Letter 948 (DO/CG)

PEE DEE STREET RODDERS

cent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

PEE DEE STREET RODDERS

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

The annual car show which is open to the general public does not jeopardize your exempt status as long as the income from non-member, in excess of expenses attributable to their participation and attendance, is turned over to charity.

