

SOUTH CAROLINA STATEWIDE 2% ACCOMMODATIONS TAX COLLECTIONS

IMPORTANT NOTICE: In November 2011 the South Carolina Department of Revenue (SCDOR) obtained a supreme court ruling that allows them to more aggressively enforce Accommodations Tax collections from 'Vacation Rental by Owner' properties, real estate companies that manage vacation rentals and online travel agencies (OTA's), including collecting up to 10 years of retroactive payments from previously non-compliant taxpayers. Accommodations Tax returns submitted since that ruling may include revenue from this enforcement action and therefore collections may not accurately reflect current business conditions.

Additionally, beginning in FY1213 numerous reporting errors by OTAs inaccurately reflected where collections originated, affecting nearly every county. During FY1213 and FY1314, many significant monthly revenue adjustments were made to correct collections totals in affected counties. Due to additional data cleaning processes implemented by SCDOR, FY1415 monthly collections should be more reliable. County-level percent changes that include FY1213 or FY1314 are not meaningful and have been excluded from the report below.

Business Activity Period Tax Return Period	MONTH			FISCAL YEAR-TO DATE		
	Dec '14	Dec '13	Percent	Jun '14-Dec '14	Jun '13-Dec '13	Percent
	Jan '15	Jan '14	Change	Jul '14-Jan '15	Jul '13-Jan '14	Change
ABBEVILLE	\$1,208.54	*	N/A	\$7,832.06	*	N/A
AIKEN	\$27,513.37	\$25,826.11	N/A	\$273,403.79	\$214,456.91	N/A
ALLENDALE	*	\$273.11	N/A	*	\$2,437.99	N/A
ANDERSON	\$40,016.43	\$34,158.62	N/A	\$338,822.65	\$320,326.24	N/A
BAMBERG	*	*	N/A	*	*	N/A
BARNWELL	\$1,645.24	(\$440.27)	N/A	\$14,573.94	\$26,259.55	N/A
BEAUFORT	\$192,788.90	\$228,491.67	N/A	\$5,023,732.28	\$4,690,063.47	N/A
BERKELEY	\$36,829.29	\$9,178.96	N/A	\$301,559.15	\$388,485.61	N/A
CALHOUN	*	*	N/A	*	*	N/A
CHARLESTON	\$724,136.01	\$751,310.77	N/A	\$8,844,769.43	\$8,148,655.86	N/A
CHEROKEE	\$7,836.41	\$6,445.53	N/A	\$78,339.64	\$68,421.23	N/A
CHESTER	\$4,544.66	\$4,410.32	N/A	\$40,544.36	\$34,329.43	N/A
CHESTERFIELD	\$3,988.68	(\$1,597.49)	N/A	\$27,355.10	\$50,668.59	N/A
CLARENDON	\$10,918.91	\$10,639.00	N/A	\$79,818.28	\$78,270.60	N/A
COLLETON	\$35,884.27	\$36,048.65	N/A	\$538,532.81	\$479,541.44	N/A
DARLINGTON	\$5,193.49	\$5,483.68	N/A	\$50,405.95	\$56,083.58	N/A
DILLON	\$8,410.36	\$9,471.00	N/A	\$63,101.40	\$58,434.33	N/A
DORCHESTER	\$11,408.36	\$11,125.11	N/A	\$81,634.83	\$85,555.59	N/A
EDGEFIELD	*	*	N/A	*	*	N/A
FAIRFIELD	\$2,862.16	\$2,145.12	N/A	\$18,046.78	\$16,426.85	N/A
FLORENCE	\$88,391.78	\$94,393.91	N/A	\$642,491.07	\$624,544.17	N/A
GEORGETOWN	\$26,654.05	\$34,819.29	N/A	\$1,390,624.71	\$1,253,414.65	N/A
GREENVILLE	\$226,921.38	\$226,267.61	N/A	\$1,938,783.54	\$1,759,286.71	N/A
GREENWOOD	\$11,348.21	\$11,293.78	N/A	\$98,911.88	\$97,505.69	N/A
HAMPTON	\$2,333.74	\$1,536.54	N/A	\$14,208.37	\$53,042.39	N/A
HORRY	\$412,982.78	\$502,294.31	N/A	\$13,990,080.16	\$13,438,438.24	N/A
JASPER	\$54,419.06	\$17,341.95	N/A	\$171,247.79	\$170,573.42	N/A
KERSHAW	\$9,194.98	\$4,578.43	N/A	\$74,406.43	\$84,009.10	N/A
LANCASTER	\$2,869.91	\$2,688.98	N/A	\$24,738.21	\$26,097.68	N/A
LAURENS	\$7,179.40	\$6,011.30	N/A	\$77,683.44	\$57,691.21	N/A
LEE	\$1,044.72	\$647.66	N/A	\$7,403.68	\$6,982.77	N/A
LEXINGTON	\$58,800.66	\$61,796.22	N/A	\$544,206.33	\$518,050.27	N/A
McCORMICK	\$2,418.45	\$1,891.32	N/A	\$18,221.88	\$16,640.39	N/A
MARION	\$1,321.09	(\$14,599.92)	N/A	\$12,353.78	\$26,478.71	N/A
MARLBORO	\$1,590.13	\$1,578.10	N/A	\$12,735.23	\$12,318.11	N/A
NEWBERRY	\$14,947.62	(\$1,096.92)	N/A	\$66,834.01	\$81,329.90	N/A
OCONEE	\$15,256.50	\$9,891.82	N/A	\$150,902.07	\$129,913.52	N/A
ORANGEBURG	\$49,253.68	\$48,119.12	N/A	\$341,198.66	\$331,556.56	N/A
PICKENS	\$22,355.64	\$23,320.51	N/A	\$265,150.43	\$254,949.40	N/A
RICHLAND	\$183,675.96	\$183,065.69	N/A	\$1,753,926.22	\$1,590,378.86	N/A
SALUDA	\$777.79	\$1,203.26	N/A	\$6,744.57	\$10,903.87	N/A
SPARTANBURG	\$69,338.99	\$74,047.38	N/A	\$568,701.68	\$526,973.70	N/A
SUMTER	\$15,831.06	\$21,710.02	N/A	\$177,545.08	\$193,614.15	N/A
UNION	\$2,483.84	\$1,883.07	N/A	\$20,137.62	\$18,223.66	N/A
WILLIAMSBURG	*	(\$68,956.34)	N/A	*	\$117,204.80	N/A
YORK	\$58,746.45	\$45,607.97	N/A	\$495,440.39	\$445,813.20	N/A
OTHER	(\$42,121.08)	(\$128,876.60)	N/A	\$146,029.28	(\$170,875.45)	N/A
STATEWIDE	\$2,416,640.72	\$2,292,642.72	5.4%	\$38,815,069.25	\$36,415,978.60	6.6%

* Due to disclosure laws, county collections with less than 5 businesses reporting are not listed but are included in the statewide totals.

** Due to unusually erroneous reporting by OTAs and accounting adjustments during FY1213 and FY1314, percent change is not meaningful.