

SOUTH CAROLINA STATEWIDE 2% ACCOMMODATIONS TAX COLLECTIONS

Important Note: Beginning with March 2020, collections totals in admission tax reports will reflect impacts of the Covid-19 pandemic. These may include loss or displacement of revenue for taxpayers due to travel restrictions, temporary and permanent closure of businesses, cancellation or postponement of events, economic downturn and deferrals of payments by tax payers. Monthly totals may be influenced by factors that are not related to business conditions during that month, making comparisons with the same month in previous years problematic. These factors include delinquent filers, processing time at Department of Revenue, and changes in months associated with holidays or large events (e.g. Labor Day Weekend in August or September). Year over year comparisons of year-to-date totals are less susceptible to these factors and are preferable to monthly comparisons.

| Business Activity Period Tax Return Period | MONTH | | | FISCAL YEAR-TO DATE | | |
|---|------------------------|-----------------------|--------------|------------------------|------------------------|--------------|
| | Apr '22 | Apr '21 | Percent | Jun '21-Apr '22 | Jun '20-Apr '21 | Percent |
| | May '22 | May '21 | Change | Jul '21-May '22 | Jul '20-May '21 | Change |
| ABBEVILLE | \$3,438.80 | \$3,216.92 | 6.9% | \$29,462.59 | \$25,050.90 | 17.6% |
| AIKEN | \$169,886.52 | \$103,553.45 | 64.1% | \$842,447.32 | \$613,597.58 | 37.3% |
| ALLENDALE | * | * | * | * | * | * |
| ANDERSON | \$95,504.88 | \$67,772.87 | 40.9% | \$860,579.54 | \$585,143.53 | 47.1% |
| BAMBERG | \$924.62 | \$1,077.43 | -14.2% | \$8,631.23 | * | * |
| BARNWELL | \$2,852.59 | \$2,196.40 | 29.9% | \$25,940.56 | \$23,959.01 | 8.3% |
| BEAUFORT | \$2,045,973.18 | \$1,595,922.79 | 28.2% | \$16,940,832.52 | \$12,433,918.27 | 36.2% |
| BERKELEY | \$158,281.12 | \$112,057.47 | 41.2% | \$1,355,780.16 | \$771,832.86 | 75.7% |
| CALHOUN | \$196.18 | \$185.67 | 5.7% | * | * | * |
| CHARLESTON | \$3,306,964.15 | \$2,365,072.79 | 39.8% | \$26,403,749.08 | \$15,746,857.32 | 67.7% |
| CHEROKEE | \$17,232.57 | \$12,439.60 | 38.5% | \$182,006.00 | \$121,911.04 | 49.3% |
| CHESTER | \$15,837.53 | \$10,955.56 | 44.6% | \$120,730.18 | \$97,304.12 | 24.1% |
| CHESTERFIELD | \$8,485.93 | \$6,610.49 | 28.4% | \$71,128.15 | \$70,572.40 | 0.8% |
| CLARENDON | \$25,359.83 | \$22,607.21 | 12.2% | \$213,055.89 | \$149,593.73 | 42.4% |
| COLLETON | \$114,983.11 | \$86,988.81 | 32.2% | \$1,124,214.89 | \$886,865.49 | 26.8% |
| DARLINGTON | \$14,666.97 | \$12,577.41 | 16.6% | \$131,414.58 | \$102,473.05 | 28.2% |
| DILLON | \$18,362.05 | \$17,407.54 | 5.5% | \$170,506.50 | \$122,072.90 | 39.7% |
| DORCHESTER | \$28,025.77 | \$16,227.10 | 72.7% | \$233,652.45 | \$130,939.15 | 78.4% |
| EDGEFIELD | \$4,926.59 | \$1,378.16 | 257.5% | \$25,986.80 | \$16,660.83 | 56.0% |
| FAIRFIELD | \$6,630.48 | \$3,815.37 | 73.8% | \$57,978.36 | \$46,654.47 | 24.3% |
| FLORENCE | \$173,482.40 | \$142,775.98 | 21.5% | \$1,580,562.98 | \$1,133,811.82 | 39.4% |
| GEORGETOWN | \$227,972.42 | \$193,919.71 | 17.6% | \$2,894,293.37 | \$2,282,003.57 | 26.8% |
| GREENVILLE | \$532,843.08 | \$363,975.96 | 46.4% | \$4,823,320.04 | \$2,843,964.68 | 69.6% |
| GREENWOOD | \$30,531.44 | \$24,359.05 | 25.3% | \$268,619.49 | \$206,488.71 | 30.1% |
| HAMPTON | \$2,019.49 | \$1,998.24 | 1.1% | \$22,997.80 | \$19,238.28 | 19.5% |
| HORRY | \$3,018,199.45 | \$2,662,982.74 | 13.3% | \$29,512,538.52 | \$18,914,132.03 | 56.0% |
| JASPER | \$67,554.08 | \$48,367.08 | 39.7% | \$546,906.07 | \$326,087.20 | 67.7% |
| KERSHAW | \$25,203.15 | \$22,827.81 | 10.4% | \$221,024.77 | \$163,128.78 | 35.5% |
| LANCASTER | \$11,586.10 | \$9,249.56 | 25.3% | \$105,523.34 | \$86,434.90 | 22.1% |
| LAURENS | \$17,953.05 | \$15,784.46 | 13.7% | \$166,773.99 | \$122,978.50 | 35.6% |
| LEE | \$2,370.65 | \$2,358.86 | 0.5% | \$21,238.63 | \$19,168.02 | 10.8% |
| LEXINGTON | \$167,527.00 | \$121,304.25 | 38.1% | \$1,425,510.15 | \$936,223.35 | 52.3% |
| McCORMICK | \$6,515.69 | \$5,545.85 | 17.5% | \$48,720.67 | \$45,755.80 | 6.5% |
| MARION | \$3,128.56 | \$3,495.13 | -10.5% | \$32,405.35 | \$28,618.88 | 13.2% |
| MARLBORO | \$2,181.87 | \$2,303.62 | -5.3% | \$24,706.78 | \$22,214.27 | 11.2% |
| NEWBERRY | \$20,088.46 | \$17,421.59 | 15.3% | \$188,085.57 | \$134,854.11 | 39.5% |
| OCONEE | \$61,895.11 | \$52,610.24 | 17.6% | \$641,356.19 | \$522,442.43 | 22.8% |
| ORANGEBURG | \$100,941.22 | \$87,176.17 | 15.8% | \$894,255.05 | \$609,997.67 | 46.6% |
| PICKENS | \$76,748.39 | \$61,325.47 | 25.1% | \$685,428.64 | \$495,811.83 | 38.2% |
| RICHLAND | \$423,256.36 | \$286,681.52 | 47.6% | \$3,591,477.45 | \$2,168,080.84 | 65.7% |
| SALUDA | \$3,909.19 | * | * | * | * | * |
| SPARTANBURG | \$149,487.05 | \$109,260.91 | 36.8% | \$1,383,115.49 | \$949,432.37 | 45.7% |
| SUMTER | \$53,928.17 | \$44,780.74 | 20.4% | \$489,499.23 | \$373,750.75 | 31.0% |
| UNION | \$3,735.14 | \$3,189.06 | 17.1% | \$38,977.44 | \$34,915.97 | 11.6% |
| WILLIAMSBURG | \$2,436.73 | \$2,042.96 | 19.3% | \$22,591.20 | \$20,895.57 | 8.1% |
| YORK | \$167,522.61 | \$136,612.70 | 22.6% | \$1,514,523.12 | \$1,014,477.65 | 49.3% |
| OTHER | * | * | N/A | \$0.00 | \$0.00 | N/A |
| STATEWIDE | \$11,391,933.92 | \$8,867,226.20 | 28.5% | \$99,975,565.90 | \$65,457,353.51 | 52.7% |

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

Change in Statewide 2% Accommodations Tax Collections for July-May (June-April Business) FY2021-22 Compared to the Same Period in FY2020-21 by County

As noted at the top of this report, beginning with March 2020, collections totals in accommodations tax will reflect impacts of the COVID-19 pandemic.



Legend

Change in Statewide 2% Accommodations Tax

Increased collections from same period in previous year

Collections excluded due to accounting issues or where less than five businesses are reporting

Source: South Carolina Department of Revenue