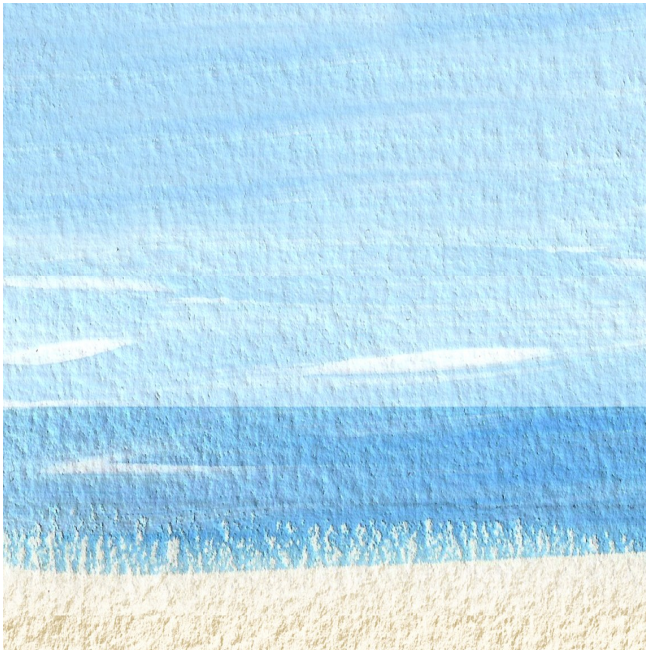


An accommodations tax equal to 7% is imposed on the gross proceeds derived from the rental or charges for any rooms including campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration.

While South Carolina's accommodations tax applies to major corporations who operate hotels or motels, it also applies to homes rented by individuals or property managers. When homeowners rent their beach house or condominium, they must collect accommodations tax on that rental.



When filing an accommodations tax return, be sure to remit:

To the Department of Revenue:

- ✓ State sales tax (Form ST-388)
- ✓ Accommodations tax (Form ST-3T)
- ✓ Local taxes, if applicable (Form ST-389)

To the County and/or Municipality:

- ✓ County accommodations tax, if applicable
- ✓ Municipal accommodations tax, if applicable

For more information on South Carolina accommodations tax law, as well as advisory opinions, regulations and policy documents, visit us online.



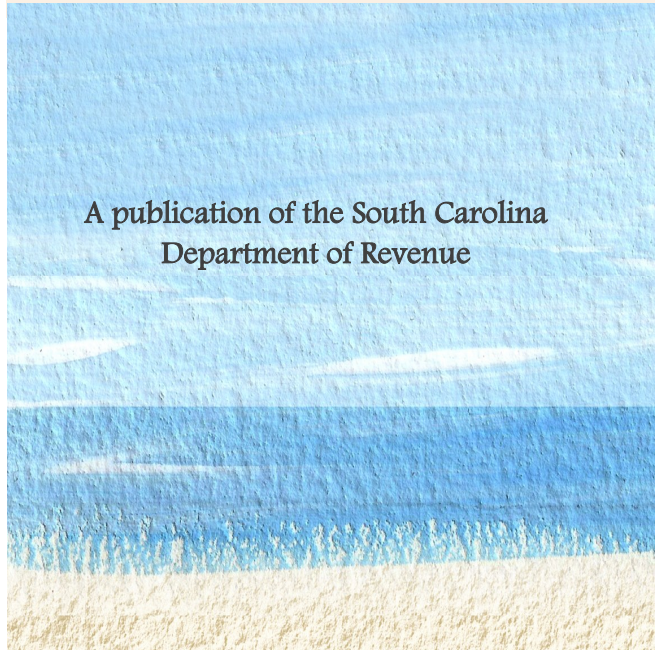
P.O. Box 125 · Columbia, SC 29214

(803) 898-5970

www.sctax.org

2014 EDITION

A guide to
SOUTH CAROLINA'S
Accommodations Tax
on Second Home
and
Vacation Rentals



A publication of the South Carolina
Department of Revenue

Collecting Accommodations Tax

The person providing the accommodations, whether the owner or a real estate agent, listing service, broker, online travel company, or similar entity, is liable for the sales tax on accommodations and must obtain a retail license and remit the tax to the Department of Revenue.

Note: A person providing accommodations to transients for one week or less in any calendar quarter is not required to obtain a retail license, but must remit the tax annually by April 15 of the following year to the Department of Revenue. This exception does not apply to rental agencies or persons having more than one rental unit.

Accommodations tax is not collected if:

- ⇒ The home is rented to the same person for more than 90 continuous days; a rental of this duration would not be defined as a transient rental, but would instead be considered a long-term rental not subject to the tax
- ⇒ The home consists of less than six sleeping rooms contained on the same premises and the owner resides in the home while renting the rooms to others on a daily or weekly basis; the home must serve as the owner's "place of abode" at the same time the other rooms are rented

Accommodations Due Dates

The accommodations tax return is due on or before the twentieth (20th) day of the month following the close of the period ended. To be considered timely, the return must be received or postmarked by the 20th. If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

For more information, contact the Department of Revenue at (803) 898-5970.



Charging the Proper Tax

The charge for providing accommodations is subject to the statewide sales tax rate of 7% (5% state accommodations and 2% local accommodations) along with any applicable local taxes which are dependent upon the county in which the property is located.

The county and/or city may also impose an additional accommodations tax. Contact the appropriate local jurisdiction for registration information.

Obtaining a Retail License

The person liable for providing accommodations must obtain a retail license from the Department of Revenue.

The cost of a retail license is \$50.00, and the license is valid as long as the same retailer continues to operate the business at the specified location. If ownership changes, the retail license is no longer valid and the new owner must obtain a new retail license.

A retail license can be obtained in one of these ways:

- ⇒ Online via the South Carolina Business One Stop at www.scbos.sc.gov
- ⇒ Visit a Department of Revenue Taxpayer Service Center to apply in person
- ⇒ Obtain, complete, and mail the application for Form SCDOR-111 to the Department of Revenue, Registration Unit, P.O. Box 125, Columbia, SC 29214-0140