

## Where do I find more information on the accommodations tax?

Additional accommodations tax information can be found at the Department of Revenue's website, [www.sctax.org](http://www.sctax.org). State tax laws, regulations, policy documents and Attorney General opinions are easily accessible at the website.

The S.C. Department of Revenue advises all individuals involved in renting vacation or second home property to refer to S.C. Code Section 12-36-920—*Tax on Accommodations for Transients, S.C. Regulation 117-307*, and *S.C. Revenue Ruling 04-12—Vacation Homes and Places of Abode*.

## Questions?

Contact the  
South Carolina  
Department of Revenue  
at (803) 898-5788

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### Columbia Main Office

301 Gervais Street  
P.O. Box 125  
Columbia, S.C. 29214  
Phone: 803-898-5000  
Fax: 803-898-5822

### Charleston Service Center

3 Southpark Circle  
Suite 202  
Charleston, S.C. 29407  
Phone: 843-852-3600  
Fax: 843-556-1780

### Florence Service Center

1452 West Evans Street  
P.O. Box 5418  
Florence, S.C. 29502  
Phone: 843-661-4850  
Fax: 843-662-4876

### Greenville Service Center

211 Century Drive  
Suite 210-B  
Greenville, SC 29607  
Phone: 864-241-1200  
Fax: 864-232-5008

### Myrtle Beach Service Center

1330 Howard Parkway  
P.O. Box 30427  
Myrtle Beach, S.C. 29588  
Phone: 843-839-2960  
Fax: 843-839-2964

### Rock Hill Service Center

454 South Anderson Road  
Business and Technology Center  
Suite 202  
P.O. Box 12099  
Rock Hill, S.C. 29731  
Phone: 803-324-7641  
Fax: 803-324-8289

## A tax guide to



# SOUTH CAROLINA'S Accommodations Tax on Vacation and Second Home Rentals

**South Carolina**  
**Department of Revenue**

**Mark Sanford—Governor**  
**Ray H. Stevens—Director**

### **What is the accommodations tax?**

A tax equal to 7% is imposed on the gross proceeds derived from the rental or charges for any rooms, 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 individuals who rent their homes. For example, when homeowners rent their beach house or condominium on a weekly basis, they must collect the accommodations tax on that rental.

### **Under what circumstances would rental charges not be subject to the accommodations tax?**

The accommodations tax is not collected if:

1) 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.

2) The home consists of less than six sleeping rooms 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 to others.

### **Do I need a retail sales license?**

Yes. However, if you furnish accommodations to transients for one week or less in any calendar quarter, you may pay the tax annually and you are not required to obtain a retail sales license. This exception does not apply to rental agencies or persons having more than one rental unit.

### **What if I employ or contract with a realtor or property management company?**

If you employ or contract with a realtor or property management company to service guests and collect gross revenue for property rental, the management company should have a retail license and they would be responsible for collecting and remitting the tax on your behalf. In this case, a retail license would not be required by you as

long as all the rental income is derived through the agency.

### **What amount of tax should I charge?**

South Carolina requires you to collect and remit the 7% tax on transient accommodations along with any applicable local option tax, depending on the county in which the property is located.

The county and/or city may also impose an additional accommodations tax. You will need to contact the appropriate county and/or city for registration information.

### **How do I obtain a license?**

Apply for the retail license on South Carolina Department of Revenue Form SCTC-111, *Business Tax Application*, which is available at all Department of Revenue tax offices. The permanent retail license fee is \$50. You can also apply by mail or online at [www.sctax.org](http://www.sctax.org).