1. Do you have to register with the Department of Revenue to pay the statewide sales tax on accommodations?

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

However, 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 SC Department of Revenue.

2. How do I obtain a retail license?

A retail license may be obtained either online, in person or by mail.

Online (via the Internet): Visit South Carolina Business One Stop at www.scbos.sc.gov.

In person: Visit any one of the Department’s Taxpayer Service Centers listed on page 2.

By mail: Complete Form SCDOR-111 and mail the application, along with $50.00 (check or money order made payable to SCDOR) to:

SC Department of Revenue
Registration Unit
P.O. Box 125
Columbia, SC 29214-0140

3. What is the cost of a retail license (for accommodations) and how long is it valid? Do I need to renew it every year?

The cost of each retail license is $50.00 and the license is valid as long as the same retailer continues to operate the business at that location (unless revoked by the Department). If ownership of the business changes, the retail license is no longer valid and the new owner must obtain a new retail license.

Information contained in this document is intended only to provide general information relating to sales tax imposed on accommodations.

Note: The information contained in this publication does not address any local accommodations tax or hospitality tax levied by the county or municipality.

4. If a person charges for renting a room or for otherwise furnishing sleeping accommodations, would the charge be subject to the state sales tax and what is the tax rate?

Yes. The charge for providing accommodations is subject to the statewide sales tax rate of 7% (5% state and 2% local accommodations) plus any applicable local sales and use tax rate administered and collected by the Department on the behalf of counties. For information relating to the local sales and use tax administered by the Department, visit our website at www.sctax.org.

5. Are there any charges for accommodations that are not subject to sales tax?

Sales tax on accommodations does not apply to (1) the lease or rental of accommodations supplied to the same person for a period of 90 continuous days (sales become tax exempt on the 91st day) or (2) the home consists of less than six sleeping rooms (i.e. 5 or less) contained on the same premise and the owner resides in the home while renting the rooms to others on daily or weekly basis; the home must serve as the owner’s “place of abode” at the time the other rooms are rented.
### Reporting and Paying Accommodations Tax

6. How do you report and pay tax electronically?

Electronic Sales Tax Systems (ESales & EDI) will allow a retailer to make payment by EFW (Electronic Funds Withdrawal/Bank Draft) or credit card (MasterCard, VISA). However, currently, the Form ST-3T must be mailed to the Department by the paper method.

7. What form or forms do you use to report and pay sales tax on accommodations?

These are the required forms to file the state and local sales and use taxes administered and collected by the Department for persons furnishing accommodations:

<table>
<thead>
<tr>
<th>City</th>
<th>Address</th>
<th>Phone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charleston</td>
<td>One South Park Circle, Suite 100</td>
<td>(843) 852-3500</td>
<td>(843) 356-7816</td>
</tr>
<tr>
<td>Columbia</td>
<td>500 South Carolina Drive, Suite 300</td>
<td>(803) 896-1129</td>
<td>(803) 896-1129</td>
</tr>
<tr>
<td>Florence</td>
<td>1452 West Evans Street, P.O. Box 5418</td>
<td>(843) 661-4870</td>
<td>(843) 662-4870</td>
</tr>
<tr>
<td>Greenville</td>
<td>300 North Pleasantburg Drive, Suite 100</td>
<td>(864) 241-1200</td>
<td>(864) 232-9008</td>
</tr>
<tr>
<td>Myrtle Beach</td>
<td>1330 Howard Parkway</td>
<td>(843) 839-2960</td>
<td>(843) 839-2964</td>
</tr>
<tr>
<td>Rock Hill</td>
<td>454 South Anderson Road, Suite 202</td>
<td>(803) 324-8289</td>
<td>(803) 324-8289</td>
</tr>
</tbody>
</table>

8. When is the accommodations tax return due?

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 filed, 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 accommodations tax information, contact the Department of Revenue at (803) 896-1420 or email us at acctax@sctax.org.

Note: The information contained in this publication does not address any local accommodations tax or hospitality tax levied by the county or municipality.

More sales information can be found on the Department of Revenue’s website at www.sctax.org.