

## **Accommodations Fee Information**

**Charleston County Ordinance # 910**, adopted by Charleston County Council on November 16, 1993, established an Accommodations Fee of 2 percent (2%) to be collected from renters of transient room accommodations (occupied less than thirty-day duration). These include hotels, motels and other lodging facilities that offer accommodations to tourists throughout the entire Charleston County area including the municipalities within Charleston County. The purpose of the fee is to build and enhance the facilities that serve the tourists who visit Charleston and to promote and further encourage tourism in the County.

Charleston County also collects and enforces Accommodations Fees on behalf of several cities or towns located within Charleston County. Those cities or towns and their Accommodations Fee Rates are listed below.

<u>CITY / TOWN</u>	<u>RATE</u>
<b>CITY OF CHARLESTON</b>	<b>2%</b>
<b>CITY OF NORTH CHARLESTON</b>	<b>2%</b>
<b>CITY OF FOLLY BEACH</b>	<b>2%</b>
<b>CITY OF ISLE OF PALMS</b>	<b>2%</b>
<b>TOWN OF KIAWAH ISLAND</b>	<b>1%</b>
<b>TOWN OF MOUNT PLEASANT</b>	<b>1%</b>
<b>TOWN OF SULLIVAN'S ISLAND</b>	<b>1%</b>

Properties located within the above listed cities or towns are subject to the Accommodations Fee Rate for the city or town plus the 2 percent (2%) fee rate for Charleston County.

Reporting and paying of Accommodations Fees are completed on a monthly basis however some exceptions apply. If your monthly gross receipts average less than fifty dollars (\$50) but more than \$24.99, you may elect to report and pay your Accommodations Fees on a quarterly basis. Accounts averaging below twenty-five dollars (\$25) per month may choose to report and pay on an annual basis. Income verification audits may be conducted to verify reporting / paying qualifications. It is the taxpayer's responsibility to notify the County at the beginning of each calendar year if he/she wishes to report and pay other than monthly.

Failure to pay Accommodations Fees by their due date (generally the 20<sup>th</sup> day of the following month) results in the assessment of a 5% per month, or fraction thereof, penalty. Penalties will continue to accrue to a maximum of 100% of the fee amount due, until fees are paid in full.

If you have questions regarding your South Carolina State Sales and Use Taxes, please call SCDOR @ 843.852.3600 or [www.scdor.org](http://www.scdor.org).