a guide to

ACCOMMODATIONS TAX

What is Accommodations Tax?

A 7% charge for the rental of rooms, lodgings or sleeping accommodations for guests. Lodgings include rooms, campground spaces, or sleeping accommodations provided by a hotel, inn, motel, campground, or residence. The person providing the accommodations is responsible for the accommodations tax and may need a retail license.

Do I need to pay Accommodations tax?

Do you charge a guest/guests to rent a room/space/lodging for less than 90 continuous days?

- **no** → You are not required to pay Accommodations Tax.
- **yes** → **Do you live in your home and rent rooms to others on a daily or weekly basis?**
  - **no** → You are required to remit Accommodations tax on the charge collected.
  - **yes** → **Does your home have more than five bedrooms?**
    - **no** → You are not required to pay Accommodations Tax.
    - **yes** → You are required to remit Accommodations Tax on the charge collected.

Do I need a retail license?

Did you provide accommodations to guests for more than one week in any calendar quarter?

- **yes** → You need a retail license.
- **no** → You don't need a retail license, but do need to pay Accommodations Tax.

Ready to File & Pay?

Accommodations tax is due the 20th day of the month after the close of the period ended.
Use MyDORWAY at dor.sc.gov/MyDORWAY to file online and register for your retail license.
To paper file, visit dor.sc.gov/accommodations to find and print paper forms.
The county/municipality where the rental is located may impose additional taxes.

For more information:
visit dor.sc.gov/accommodations or call 803-898-5970

SOUTH CAROLINA DOR DEPARTMENT OF REVENUE