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/looding for less than 90 continuous days?

Yes
Do you live in your home and rent rooms to others on a daily or weekly basis?

Yes
You are not required to pay Accommodations Tax.

No
You are required to remit Accommodations Tax on the charge collected.

No

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?

No

You don’t need a retail license, but do need to pay Accommodations Tax.

Yes

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

No

You need a retail license.

Yes

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