

CHAPTER 12. ACCOMMODATIONS TAX

Sec. 7-12-1. Accommodations Tax

Accommodations Fee is a 1% monthly fee imposed on the charges for accommodations furnished to transients.

Sec. 7-12-2. Businesses Required To Pay Accommodations Fees

Examples of business required to pay Accommodations Tax include, but are not limited to, hotels, motels, inns, campgrounds, tourist camps & courts, and condominiums. Residences, or any place in which rooms, lodging, or sleeping accommodations are furnished to transients for a consideration to which the tax was imposed by the S.C. Code §12-36-920 applies.

Sec. 7-12-3. Businesses Exempt from Accommodations Fees:

Exemptions from the Accommodations Tax on rentals or charges for accommodations include meeting rooms and conference rooms, accommodations provided to the same patron who is residing at the same physical location in excess of ninety (90) consecutive days.

Sec. 7-12-4. Payment Due

Fees will be remitted to the Town of Atlantic Beach by the 20th of each month for the prior month's total collections. Each remittance must include a completed Hospitality Fee Monthly Reporting Form. For zero gross sales, the Hospitality Fee Reporting Form must be submitted indicating the zero gross total. Businesses collecting the fee from multiple locations must complete a separate reporting form for each location. However, the total Hospitality Fee due may be sent on one check. (The Hospitality Fee Monthly Form is used for both Hospitality and Accommodations Tax payments)

Sec. 7-12-5. Penalties

Remittances are considered delinquent if postmarked by the U.S. Postal Service after the 20th of the following month. A penalty payment of 10% must accompany any payment postmarked after the 20th but before the end of the month. A penalty of 10% of the unpaid fee will be charged for each month or portion thereof after the due date, until paid.