

# 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?

yes

no

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

You are not required to pay Accommodations Tax.

yes

no

Does your home have more than five bedrooms?

You are required to remit Accommodations tax on the charge collected.

no

yes

You are not required to pay Accommodations Tax.

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

no

You need a retail license.

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

## Ready to File & Pay?

Accommodations tax is due the 20<sup>th</sup> day of the month after the close of the period ended. Use MyDORWAY at [dor.sc.gov/MyDORWAY](http://dor.sc.gov/MyDORWAY) to file online and register for your retail license.

To paper file, visit [dor.sc.gov/accommodations](http://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](http://dor.sc.gov/accommodations) or call 803-898-5970

