

Accommodations & Sales Tax Informational Packet for Rental Properties

Each property owner who rents a residential accommodation to tourist is responsible for collecting the taxes listed below and submitting them to the appropriate state and local agencies.

Residential rentals require remittance of the following taxes:

State Sales Tax	5%	Remitted to the State
State Local Option Sales Tax	1%	Remitted to the State
County Transportation Tax	1%	Remitted to the State
School District/ Education Tax	1%	Remitted to the State
State Accommodation Tax	2%	Remitted to the State
County Accommodation Tax	2%	Remitted to the County
Local Accommodation Tax	1%	Remitted to the County
Total 13%		

The owner can designate their agent to collect and remit these taxes. However, the property owner is ultimately responsible for the proper payment of these taxes. Failure to comply with the provisions could result in penalties and interest charges.

For questions concerning the taxes please contact:

- Charleston County Revenue Collection Department 843-202-6080
- State of South Carolina Department of Revenue 844-898-8542 (Accommodations License Assistance) or 803-898-5970 (MyDORWAY Assistance)

Note: HomeAway and VRBO started collecting and remitting all accommodation and sales taxes for their customers as of September 1, 2019. However, homeowners or authorized agents using Homeaway/VRBO are responsible for having an accommodation tax account and reporting the accommodation taxes due to Charleston County, South Carolina (3%). Airbnb only collects and remits the South Carolina accommodation and sales taxes (10%). Homeowners or authorized agents using Airbnb are responsible for reporting and remitting the accommodation taxes due to Charleston County, South Carolina (3%).

How to Setup State Accommodations Tax Account:

First, you need to apply for an accommodations license with the SC DOR. It cost \$50.00 to set up an account. An accommodations license may be obtained by mail, online or in person. To obtain a license number by mail, complete Form SCDOR-111 and mail the application, along with the \$50.00 fee for accommodations license, to SC Department of Revenue Registration Section PO Box 125 Columbia, SC 29214-0140. To obtain a license online, go to MyDORWAY and Click "Register for New Business or Tax Account". For assistance, you can call 844-898-8542. After obtaining your SC accommodations license #, then you can register for MYDORWAY. Call 803-898-5970 for assistance with this process.

Businesses

- Register a New Business or Tax Account
- Make a Payment
- Retrieve a Saved Request
- Motor Fuel Lists

SOUTH CAROLINA
DOR
DEPARTMENT OF REVENUE

Username
Required

Password
Required

Login

New user? Sign up here.
Forgot your password?
Frequently Asked Questions
Help Videos & Tutorials

How to File State Accommodations Tax:

The following required forms for reporting Accommodations Tax can be completed online using MyDORWAY OR To file by paper: 1.) download each form by selecting a link below, 2.) print and complete each form, and 3.) mail the forms to the address provided on the forms.

Form ST-388 to report accommodations tax.

Form ST-389 to report local taxes.

Form I ST-3T to report accommodations by county or municipality where the taxpayer owns, manages or furnishes rental units.

When reporting local taxes, Kiawah's code is 2462.

When are state accommodations tax forms due:

Accommodations tax returns are due by the 20th of the month following the end of the sellers filing period (month, calendar quarter, or year).

For monthly filers (a vast majority of filers), the return is due on the 20th of the month following the month in which the rentals occurred. For example, for March rentals, the March return must be filed by April 20th.

For calendar quarter filers, the return is due on the 20th of the month following the end of the calendar quarter in which the rentals occurred. For example, for rentals that occur in the July through September calendar quarter, the quarterly return must be filed by October 20th.

For calendar year filers, the return is due on the 20th of the month following the end of the calendar year in which the rentals occurred. For example, for rentals that occur in the 2014 calendar year, the calendar year return must be filed by January 20, 2015.

How to File Charleston County Accommodations Tax:

Complete the county's accommodation account application, which can be found on the Town website, and email it to accommodations@charlestoncounty.org. Charleston County will mail you a booklet, which will be used to remit your fees to them.

Please call 843-202-6080 for assistance with Charleston County accommodations account application if needed.

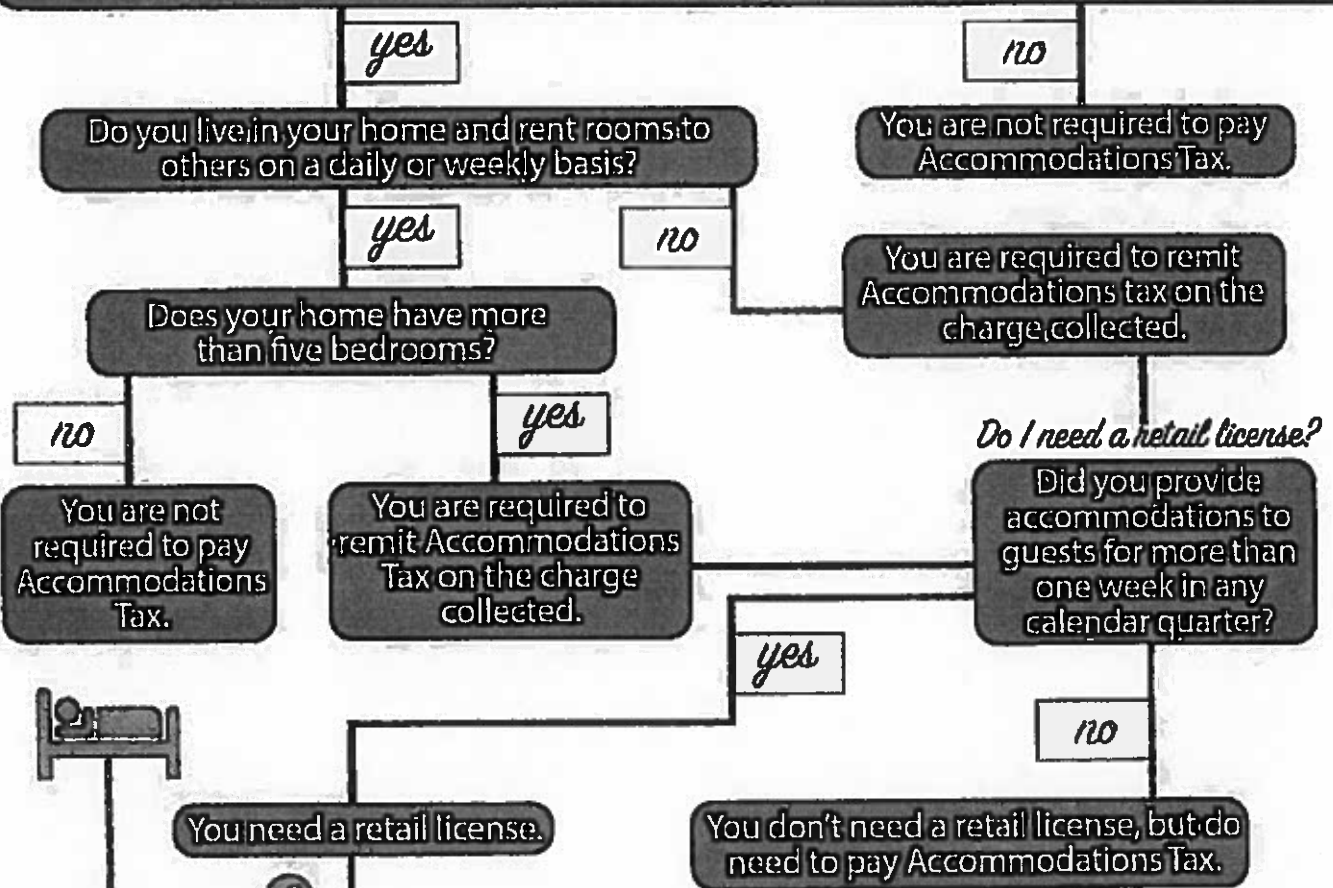
a guide to ACCOMMODATIONS TAX

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?



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



1350

SOUTH CAROLINA DEPARTMENT OF REVENUE
TAX REGISTRATION APPLICATION
 ON-LINE REGISTRATION: MYDORWAY.DOR.SC.GOV



Mail to: SC DEPARTMENT OF REVENUE
 P.O. BOX 125
 COLUMBIA, SC 29214-0850

FOR OFFICE USE ONLY

SID# _____
 W/H _____
 SALES _____
 USE _____
 PARTNERSHIP _____
 LICENSE TAX _____

SCDOR-111
 (Rev. 12/12/18)
 8048

Section A: Taxes to be Registered for This Business Location - Make Checks Payable to SCDOR

- Retail Sales/Accommodations License (Section B - \$50 license tax is required) Use Tax (Section B - No fee required)
 Artist & Craftsman's License - Sells created or assembled products only at arts shows, crafts shows and festivals within SC (Section B - \$20 license tax is required) Withholding Tax (Section C)
 Nonresident Withholding Exemption (Section D)

1. Owner, Partnership, or Corporate Charter Name (Legal Name)		2. FEIN _____ SSN _____	
3. Mailing Address (for all correspondence) _____ In Care Of _____ _____ Street _____ City _____ State _____ ZIP _____		4. Type of Ownership <input type="checkbox"/> Sole Proprietor (one owner) <input type="checkbox"/> Partnership (two or more owners, other than LLP) <input type="checkbox"/> LLC/LLP filing as: <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Single Member <input type="checkbox"/> Corporation State and Date Incorporated _____ <input type="checkbox"/> Foreign Corporation State and Date Incorporated _____ <input type="checkbox"/> Other (explain) _____	
5. Business Phone Number	6. Daytime Phone Number		
7. Email Address	8. Fax Number		
9. Physical Location of Business (No P.O. Box) Required For All Tax Types _____ Street _____ City _____ County (Required) _____ State _____ ZIP _____		10. Is Physical Location within Municipal Limits? <input type="checkbox"/> Yes <input type="checkbox"/> No Which municipality? (i.e. city/town) _____ Are you an S.C. Resident? <input type="checkbox"/> Yes <input type="checkbox"/> No How long have you lived in S.C? ____ YR ____ MO	

Section B: Retail Sales/Accommodations/Artist & Craftsman License/Use Tax

In and out-of-state sellers. A retail license will not be issued to a person with any outstanding state tax liability.

11. Purchaser's Certificate of Registration for Use Tax: Effective Date of Registration _____ mm/dd/yy

12. Is Your Business Seasonal? Yes If yes, list months active: _____
 No If no, filing status is monthly. See instructions for more information.
 You must file a zero return for active periods with no sales.

13. How Many Retail Sales Locations Do You Operate in S.C. under Your Ownership? _____

14. Trade Name (Doing Business As)	15. Location of Records (No P.O. Box)
16. Main Business (i.e., Retail Sales, Manufacturing, Service, etc.)	17. Anticipated Date of First Retail Sales mm/dd/yy

18. Type of Business

<input type="checkbox"/> Agriculture, Forestry, Fishing, & Hunting (11)	<input type="checkbox"/> Max Tax (Vehicles) (44)	<input type="checkbox"/> Professional, Scientific, & Technical Services (54)	<input type="checkbox"/> Health Care & Social Assistance (62)
<input type="checkbox"/> Mining (21)	<input type="checkbox"/> Retail Trade (44-45)	<input type="checkbox"/> Management of Companies & Enterprises (55)	<input type="checkbox"/> Arts, Entertainment, & Recreation (71)
<input type="checkbox"/> Utilities (22)	<input type="checkbox"/> Artists & Craftsman (45)	<input type="checkbox"/> Administrative & Support, Waste Management & Remediation Services (56)	<input type="checkbox"/> Accommodation & Food Services (72)
<input type="checkbox"/> Construction (23)	<input type="checkbox"/> Transportation & Warehouse (48-49)	<input type="checkbox"/> Education Services (61)	<input type="checkbox"/> Other Services (81)
<input type="checkbox"/> Manufacturing (31-33)	<input type="checkbox"/> Information (51)		<input type="checkbox"/> Public Administration (92)
<input type="checkbox"/> Wholesale Trade (42)	<input type="checkbox"/> Finance & Insurance (52)		
<input type="checkbox"/> Durable Medical Equipment (44)	<input type="checkbox"/> Real Estate, Rental & Leasing (53)		

19. Check if You Sell These Products

<input type="checkbox"/> Motor Oil	<input type="checkbox"/> Tires	<input type="checkbox"/> Lead Acid Batteries	<input type="checkbox"/> Large Appliances	<input type="checkbox"/> Aviation Gasoline/Jet Fuel
<input type="checkbox"/> Prepaid Wireless Cards	<input type="checkbox"/> Service to Cellular and Personal Communications Users			

Complete Page 2 of This Form to Apply for Withholding Tax

80481013

Section C: Withholding Tax

Every employer having employees earning wages in SC must register for withholding. Other types of payments also require state tax withholding. See instructions for more information.

20. Check the box that applies to your business:

- 02 Resident business: Principal place of business is inside South Carolina.
- 05 Nonresident Business: Principal place of business is outside of South Carolina .

21. Filing Frequency for Withholding Returns (See Form 105 for withholding payment frequencies):

- Quarterly: Returns must be filed every quarter.
- 01 Annual: All employees are household employees, farmers, fishermen or ministers. Returns are filed at the end of each calendar year.

22. Anticipated Date of First Payroll (mm/dd/yyyy): _____
This date will be used as the open date of your withholding account, and returns must be filed beginning with this date regardless of activity.

Section D: Nonresident Withholding Exemption

Check the appropriate block to administratively register with the Department and claim exemption from nonresident withholding required by SC Code Sections 12-8-540 (rents and royalties), 12-8-550 (temporarily doing business or performing services in SC), or 12-8-570 (trust or estate beneficiaries). The exempt person agrees to be subject to the jurisdiction of the Department and the SC courts to determine SC tax liability, including withholding, estimated taxes, and interest and penalties, if any. Registering is not an admission of tax liability, and, does not, by itself, require the filing of a tax return.

See instructions for further information.

Main Business: _____

I agree to file SC tax return

I am not subject to SC Tax Jurisdiction (no NEXUS)

Section E: Name(s) of Business Owner, General Partners, Officers, or Members

Social Security Number	Name/Title/General Partners	Home Address	% Ownership

Social Security Privacy Act

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Upon completion of both pages, sign and date the application below.

I certify that all information on this application, including any attachments, is true and correct to the best of my knowledge.

SIGNATURE OF OWNER, ALL PARTNERS, OR CORPORATE OFFICER

TITLE

DATE

MAIL TO: SC DEPARTMENT OF REVENUE
P.O. BOX 125
COLUMBIA, SOUTH CAROLINA 29214-0850

80482011

Application for: (check all that apply)

- Business License
- Accommodations Fee Account
- Hospitality Tax Account



Revenue Collections Department
Lonnie Hamilton, III P.S.B.
 4045 Bridge View Drive
 North Charleston, SC 29405-7464
 Office: (843) 202-6080
 Fax: (843) 202-6066
businesslicense@charlestoncounty.org
accommodations@charlestoncounty.org

CONSOLIDATED LICENSE & ACCOUNT APPLICATION

TYPE or PRINT

Federal Tax ID: _____ SSN: _____ SC Dept. of Revenue ID: _____

Legal Name of Business: _____

Doing Business As: _____

Mailing Address: _____

E-Mail Address: _____

Accounts Payable Phone: (____) _____ Fax: (____) _____ Cell: (____) _____

Business Classification: Class: _____ N.A.I.C.S. Classification Code: _____ Sub Class: 00

Location Address: _____

Location E-Mail: _____

Location Phone: (____) _____ Fax: (____) _____ Cell: (____) _____

Owner Name(s): _____

Type of Business: _____

Location's Property Identification Number: _____

Is this business location within an incorporated municipality? (check one) YES or NO

If "YES", enter the name of the municipality. _____

If the business described herein was in operation at another location or with different ownership prior to opening at the

location listed above, include: Prior Business License Number: _____; Prior Business Location

Address: _____

and; Prior Owner(s): _____

What is the estimated "Gross Income" this business is expected to generate between the date of this application and the end of the current Business License Year (December 31st)? \$ _____

----- Applicant Certification -----

I (we) do hereby certify that the information given in this application is true and that the gross receipts are accurately reported, or estimated for a new business, without any unauthorized deductions. I am aware that all ordinances relating to the Building, Electrical, Plumbing, Fire and Zoning Codes must be complied with before the requested license(s) can be issued.

Signature of Applicant(s): _____

Date: _____ Title: _____