

STATE OF SOUTH CAROLINA

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COUNTY OF GEORGETOWN

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ORDINANCE NO: 2014-41

AN ORDINANCE IMPLEMENTING THE “FAIRNESS IN LODGING ACT” OF 2014 (S.C. CODE OF LAWS, §6-1-810, ET. SEQ.) CREATING ADDITIONAL ENFORCEMENT PROVISIONS FOR THE GEORGETOWN COUNTY LOCAL ACCOMMODATIONS TAX AND THE APPLICATION THEREOF TO THE OWNERS OF RESIDENTIAL REAL PROPERTY WHO RENT THEIR PROPERTY TO TOURISTS; PROVIDING SPECIFIC NOTICE TO PROPERTY OWNERS TO BE INCLUDED IN PROPERTY TAX BILLS; PROVIDING AN ADDITIONAL CIVIL PENALTY BE IMPOSED FOR NONCOMPLIANCE AFTER RECEIVING NOTICE OF THIS ORDINANCE; AND PROVIDING FOR THE METHOD OF COLLECTION OF SAID PENALTY.

WHEREAS, Georgetown County Council recognizes that providing residential lodging accommodations for tourists is a major business in this County; and

WHEREAS, Georgetown County Council has previously authorized a local accommodations tax pursuant to S.C. Code of Laws §6-1-500, et. seq., and Georgetown County Ordinance No. 99-24; and

WHEREAS, there are instances where individuals who rent residential accommodations to tourists in Georgetown County are failing to collect and remit the local accommodations tax imposed pursuant to Ordinance No. 99-24; and

WHEREAS, those Georgetown County property owners who rent to tourists and fail to collect and remit the local accommodations tax are competing unfairly against those who dutifully meet these legal obligations; and

WHEREAS, by the enactment of this Ordinance under the terms of the Fairness in Lodging Act of 2014, Georgetown County is authorized to exercise additional enforcement authority with respect to these taxes thereby promoting a more equal competitive playing field for those in this County engaged in the business of renting accommodations to tourists.

NOW, THEREFORE, be it ordained, resolved, and decreed by the Georgetown County Council as follows:

1. Georgetown County shall include in the annual property tax notice for applicable parcels of residential real property assessed for property tax purposes pursuant to S.C. Code of Laws §12-43-220(e), as amended, a notice that provides the following:
 - a. A statement that a residential property situated in Georgetown County wherein proceeds are derived from the residential property being rented as an accommodation by transients is subject to a three (3) percent tax on the gross proceeds from the rental or charges for the accommodation pursuant to Georgetown County Ordinance No. 99-24.
 - b. A statement that a residential property situated in the State of South Carolina wherein proceeds are derived from the residential property being rented as an accommodation by transients may be subject to a seven (7) percent tax on the gross proceeds from the rental or charges for the accommodation pursuant to S.C. Code of Laws §12-36-920, as amended.
 - c. A statement providing that for persons with questions, needing assistance with compliance, desiring to pay the tax and/or seeking additional information or forms to

contact the Georgetown County Finance Department at 843-545-3002 located at 129 Screven Street, Georgetown, SC 29440 ATTN: Accommodations Tax Collections. And further to contact the South Carolina Department of Revenue at 803-898-5000 located at 300A Outlet Point Boulevard, Columbia, SC 29210 ATTN: State Sales Tax Collections.

- d. A statement providing Georgetown County intends to vigorously enforce the provisions of this Ordinance with regard to the collection of the local accommodations tax.
2. Any property owner, regardless of whether the owner is a person, collection of persons, or business entity, receiving notice pursuant to Section 1 above and who fails to remit the local accommodation tax pursuant to Georgetown County Ordinance 99-24, in addition to other penalties and interest imposed by Ordinance 99-24, with respect to a single rental property shall be subject to a one-time civil penalty of five hundred dollars (\$500.00) for failure to remit the local accommodations tax to Georgetown County.
 - a. This one-time civil penalty shall be imposed for each seven (7) days the subject property is rented for proceeds.
 - b. This additional penalty, for purposes of enforcement and collection, is deemed property tax on the rental property and is subject to further collection efforts by the Georgetown County Tax Collector.
3. The Georgetown County Finance Department and the Georgetown County Tax Collector, pursuant to the authority granted by the Fairness in Lodging Act, are authorized to vigorously enforce the requirement to remit the local accommodations tax implemented by Georgetown County Ordinance 99-24.
 - a. Georgetown County personnel are authorized to share County data and information with the South Carolina Department of Revenue in order to facilitate and compel the collection of both the local accommodations tax and the state sales tax.
4. This provisions of this ordinance to not apply to any residential real property lawfully assessed for property tax purposes pursuant to S.C. Code of Laws §12-43-220(c) when all rental income on the property is not included in gross income for federal income tax purposes pursuant to Internal Revenue Code Section 280A(g), as amended.
5. A certified copy of this ordinance, upon its enactment, shall be delivered to the Director of the South Carolina Department of Revenue.

DONE IN MEETING DULY ASSEMBLED THIS 14th DAY OF OCTOBER, 2014.

GEORGETOWN COUNTY, SOUTH CAROLINA

By: _____
Johnny Morant, Chairman

ATTEST:

Theresa E. Floyd, Clerk to Council

This Ordinance No. 2014-41, has been reviewed by me and is hereby approved as to form and legality.

Wesley P. Bryant, County Attorney

First Reading:	September 9, 2014
Second Reading:	September 23, 2014
Third Reading:	October 14, 2014