

State of South Carolina

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Ordinance Number 2023-06-05-18

County of Orangeburg

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**An Ordinance Imposing a Local Accommodations Tax in Orangeburg County;
Providing for Collection and Use of Same; and Providing for Related Matters.**

Whereas, the Local Accommodations Tax Act, South Carolina Code Sections 6-1-500 through 6-1-570 ("Act"), empowers the governing body of a county to impose a local accommodations tax and collect and use the proceeds of same for specific purposes; and

Whereas, after study of the Act, Orangeburg County Council ("Council"), the governing body of Orangeburg County ("County"), has decided to impose a local accommodations tax and collect and use the proceeds of same in accordance with the Act.

Now, therefore, be it hereby ordained in this meeting of Council as follows:

1. Short Title; Purpose; Authority.

This ordinance shall be cited as the Local Accommodations Tax Ordinance and is for the purpose of imposing such a tax throughout Orangeburg County to the full extent authorized by Sections 6-1-500 through 6-1-570 of the South Carolina Code of Laws.

2. Imposition of Local Accommodations Tax Throughout Orangeburg County; Rate in Municipalities; Cumulative Rate Cap; and Segregated Fund.

A. Beginning on January 1, 2024, the County shall impose a Local Accommodations Tax of three percent (3%). A Local Accommodations Tax means a tax on the gross proceeds derived from the rental or charges for accommodations furnished to transients as provided in Section 12-36-920(A) and which is imposed on every person engaged or continuing within the jurisdiction of the County in the business of furnishing accommodations to transients for consideration. However, the County's Local Accommodations Tax shall not exceed one and one-half percent (1½%) within the boundaries of a municipality unless the municipality consents. Further, the cumulative rate of County and municipal local accommodations taxes for any portion of the County area may not exceed three percent (3%) unless the cumulative total of such taxes were in excess of three percent (3%) prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed as of December 31, 1996.

B. All proceeds from the Local Accommodations Tax shall be kept in a separate fund segregated from the County's general fund. All interest generated by the Local Accommodations Tax fund must be credited to the Local Accommodations Tax fund.

3. Use of Revenue From Local Accommodations Tax.

A. The revenue generated by the Local Accommodations Tax must be used exclusively for the following purposes:

1. Tourism-related buildings, including, but not limited to, civic centers, coliseums, and aquariums;

2. Tourism-related cultural, recreational, or historic facilities;
3. Beach access, renourishment, or other tourism-related lands and water access;
4. Highways, roads, streets, and bridges providing access to tourist destinations;
5. Advertisements and promotions related to tourism development;
6. Water and sewer infrastructure to serve tourism-related demand; or
7. Any other purpose provided for by amendment of Section 6-1-520 of the South Carolina Code of Laws.

B. If at least nine hundred thousand dollars (\$900,000) in accommodations taxes is collected annually in the County pursuant to Section 12-36-920, then the revenues of the Local Accommodations Tax authorized by this ordinance may also be used for the operation and maintenance of those items provided in Section A(1) through (6), above, including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities. However, if less than nine hundred thousand dollars (\$900,000) in accommodations taxes is collected annually in the County pursuant to Section 12-36-920, then an amount not to exceed fifty percent (50%) of the revenue in the preceding fiscal year of the Local Accommodations Tax authorized by this ordinance may be used for the additional purposes listed in this subsection.

4. Bonds and Bond Anticipation Notes.

To the extent not in conflict with state law, the County may issue bonds or bond anticipation notes using the proceeds from the Local Accommodations Tax to pledge as security and/or retire such bonds and bond anticipation notes.

5. Remitting Local Accommodations Tax to Local Governing Body; Frequency Determined by Estimated Average Amounts.

The Local Accommodations Tax must be remitted to the County on a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50.00) a month, on a quarterly basis when the estimated amount of average tax is twenty-five to fifty dollars (\$25.00 to \$50.00) a month, and on an annual basis when the estimated amount of average tax is less than twenty-five Dollars (\$25.00) a month.

6. Real Estate Agents Required to Report When Rental Property Listing is Dropped.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this ordinance must notify the County if rental property, previously listed by them, is dropped from their listings.

7. Local Accommodations Tax Revenue Upon Annexation.

In any area of the County where the County has imposed the Local Accommodations Tax that is later annexed by a municipality, the municipality must receive only that portion of the revenue generated in excess of the County Local Accommodations Tax revenue for the previous twelve months in the area annexed.

8. Conflicts; Severability; Effective Date.

Any previously enacted ordinance or parts of an ordinance that conflict with the provisions of this ordinance is/are hereby repealed from and after the effective date of this ordinance. If, for any reason, any part of this ordinance is invalidated by a court of competent jurisdiction, the remaining portions of this ordinance shall remain in effect. This ordinance shall become effective immediately upon approval at third reading.

Adopted and approved this 5th of June, 2023.

Orangeburg County Council

By: 
Johnnie Wright, Sr., Chairman

Attestation and Certification:

I attest that the signature immediately above is that of the Chairman of Orangeburg County Council, Johnnie Wright, Sr.

I certify that the foregoing constitutes a true, correct and verbatim copy of an ordinance adopted by the Orangeburg County Council. The ordinance was noticed in full compliance with the South Carolina Freedom of Information Act, read and received a favorable vote at three public Council meetings on the days listed below. At least one day passed between first and second reading, and at least seven days passed between second and third reading. At each meeting a quorum of Council was present and remained throughout the passage of this agenda item. In addition, Council held a public hearing on the date listed below which date was at least 15 days after a Notice of Public Hearing on the ordinance appeared in the Times and Democrat, a newspaper of general circulation within the County.

First Reading:	April 17, 2023
Public Hearing:	May 15, 2023
Second Reading:	May 15, 2023
Third Reading:	June 5, 2023

By: 
Connie N. Portee, Clerk to Council

