

***(Notice to be included in annual property tax bill for 6 percent assessed residential property and 4 percent assessed residential property being rented for more than 15 days but less than 72 days.)***

**Notice of South Carolina Sales Tax Rates on Accommodations**

**for the City/Town of**

State Sales Tax	5%
State Accommodations Tax	2%
Local Accommodations Tax	%
Local Option Sales Tax (LOST)	%
Local Capital Projects Tax	%
Local Education Capital Improvement Tax	%
Local School District Tax	%
Local Transportation Tax	%
<u>Local Tourism Tax</u>	<u>%</u>
<b>TOTAL</b>	<b>%</b>

Each property owner who rents a residential accommodation to tourists is responsible for collecting the taxes listed above from the renters and submitting the taxes to the appropriate state and local agencies. The owner is also required to pay any applicable business license tax to the city/town.

For questions, forms or additional information concerning the taxes please contact:

Name  
Address  
Phone Number