

Instructions for Administering the Fairness in Lodging Act of 2014

- 1- Adopt the ordinance.
- 2- Send an official copy of the adopted ordinance to the Department of Revenue.
Shannon Attaway
Local Government Section
SC Department of Revenue
PO Box 125
Columbia, SC 29214
- 3- Create the Notice of Tax Rates to be included in the annual property tax bill of all residential property assessed at 6 percent and 4 percent assessed residential property rented for more than 15 days but less than 72 days.
 - a. Must include every state and local sales tax rate applicable in the city or town.
 - b. Must include the name, address and phone number of the person in the city who can assist the property owner in complying with the local accommodations tax requirements.
- 4- Send an official copy of the adopted ordinance and the Notice of Tax Rates to the county auditor.
- 5- The county auditor is to include the Notice in the annual property tax bill for all residential real property assessed at 6 percent and 4 percent assessed residential property rented for more than 15 days but less than 72 days.
 - a. County must be compensated for the additional cost of including the Notice in the property tax bills.
 - b. City must confirm with the county the distribution of the Notice.
 - c. If the Notice is not distributed with the property tax bills then the city cannot impose the penalty to the property owner for not complying with the local accommodations tax requirements.
- 6- The penalty is deemed property tax on the rental property.