



# *Spartanburg County*

*Finance Department*

To all Hotel/Motel Owners:

Spartanburg County has a Local Option Accommodations Tax of 3%. This tax is required by County Ordinance No. 634 and must be paid monthly by the 20<sup>th</sup> of the following month. This Local Option Accommodations Tax is in addition to the 5% or 7% State Sales Tax and the 2% State Accommodations Tax.

New hotels should complete the Accommodation Tax Information form prior to the initial payment of the Local Option Accommodations Tax. That form can be found on the Spartanburg County Website under Finance - Accommodations Tax.

The Spartanburg County Local Accommodations Tax is 3% is **paid directly to Spartanburg County** at the following address:

Spartanburg County  
Finance Department  
P.O. Box 5666  
Spartanburg, SC 29304

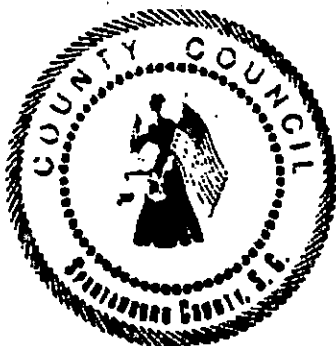
A copy of the first page of your State Sales Tax Return (ST-388) should be sent with your check. The 3% is applied to line 3 of column C of this form.

If you have questions, please contact:

Lisa Benfield, Budget and Finance Director  
Telephone number: (864) 596-3538  
Fax number: (864) 596-3445  
E-mail: [lbenfield@spartanburgcounty.org](mailto:lbenfield@spartanburgcounty.org)

Items exempt from the State and Local Accommodations Tax include:

- Room rental to same person for 90 or more consecutive days
- Sales to the federal government
- Rental of meeting rooms, conference rooms
- Golf packages



NO. 634

## AN ORDINANCE

TO AMEND ORDINANCE NO. 561 PURSUANT TO AMENDMENT TO SECTION 8., TITLE 6, CHAPTER 1, LOCAL ACCOMMODATIONS TAX, OF THE 1976 CODE ENACTED, THE WORDING WILL BE CORRECTED IN ALL SECTIONS TO READ FROM "FEE" TO "TAX" WHEN REFERRING TO TAX ON THE GROSS RECEIPTS ON ACCOMMODATIONS IN SPARTANBURG COUNTY FOR IMPROVING FACILITIES, MAINTENANCE AND SERVICES OF SPARTANBURG MEMORIAL AUDITORIUM, PROVIDING PENALTIES AND RELATED MATTERS.

BE IT ORDAINED THAT THE SPARTANBURG MEMORIAL AUDITORIUM IMPROVEMENT TAX ORDINANCE IS AMENDED WITH THE FOLLOWING:

SECTION 1. This Ordinance shall be referred to as the Spartanburg Memorial Auditorium Improvement Tax Ordinance.

SECTION 2. DEFINITIONS.

- (a) "Accommodations" include the establishments in Spartanburg County and guest charges provided for in Section 12-36-920, Code of SC 1976, as amended from time to time, and as construed by the courts for those statutes. Accommodations exempt from the state sales tax are exempt from the tax provided for herein. Court decisions and state regulations defining application and exemption of the state sales tax on accommodations shall govern the application or exemption of the tax herein.
- (b) "Spartanburg Memorial Auditorium" includes the land, buildings, facilities and parking lots owned or leased by Spartanburg Memorial Auditorium Commission pursuant to Act No. 813 of the General Assembly of 1946 and Act Nos. 545, 546 and 547 of the General Assembly of 1947.

SECTION 3. FINDINGS.

County Council finds that Spartanburg Memorial Auditorium is an attraction to tourists and transients who visit the County which the County wishes to more strongly support for the encouragement of

tourism; that it is in furtherance of the general welfare that a reasonable tax be imposed in regard to the above defined accommodations for the improvement of the facilities, maintenance and services of the Auditorium. Commerce, educational and cultural opportunities, recreation, and employment will be thereby enhanced.

**SECTION 4. TAX ON ACCOMMODATIONS.**

There is imposed a uniform tax of three (3%) percent on the gross proceeds from the sale or rental of accommodations within Spartanburg County as defined in Sec. 2(a) herein, which includes all municipalities within the geographical boundaries of the county. This accommodation tax shall be collected from every patron or customer when the patron or customer tenders payment for the accommodations and shall be collected by the provider of the accommodations who shall hold it in trust for the benefit of the county until paid to the county as hereinafter provided.

**SECTION 5. SPECIAL ACCOUNT.**

There is established a special account, to be known as the Memorial Auditorium Improvement Account, into which all funds remitted to the county under this ordinance shall be deposited. All funds in the account, including interest, shall be used only for improving facilities, maintenance and services of the Auditorium, and are hereby appropriated therefor as and when the county administrator shall determine due.

**SECTION 6. FINES AND PENALTIES.**

The failure of an establishment to remit to the county the tax required by this ordinance, as and when due, shall constitute a misdemeanor, punishable by a fine of not more than \$500 or other punishment within the Magistrate Court's jurisdiction. In addition, a penalty at the rate of five (5%) percent per month on the amount of taxes unpaid shall be added and collected, up to a maximum of 100%. Whenever any person or establishment shall fail to pay any tax as provided, upon the order of the county administrator or designate, an action may be brought by the County to enforce the payment of taxes and penalty in a court of competent jurisdiction. Failure to collect from patrons or customers the respective taxes imposed by this ordinance shall not relieve any establishment from making the required remittance.

**SECTION 7. RECORDS.**

Every person or establishment providing accommodations as defined herein shall keep records of prices, rents or charges made and taxable under this ordinance. County designates shall at all reasonable times have full access to such books and records of such businesses. Misrepresentation of the information required to be furnished to the county under this ordinance shall constitute a

misdemeanor punishable as above provided. County designates are empowered to enter premises subject to this ordinance and to make inspections, examine and audit books and records, at reasonable times. If an audit reveals false information filed by the remitter, the cost of the audit shall be added to the corrected amount of taxes determined by the audit.

SECTION 8. COLLECTION TIME, FORMS AND PROCEDURES.

(a) The county administrator shall provide procedures for remittance of the taxes to the county which shall utilize to the fullest extent practicable comparable state return forms, filing dates, and procedures so as to reduce duplication of paper work on the part of providers subject to this ordinance.

(b) The county administrator is authorized to promulgate such administrative policies and procedures, including necessary forms, returns and due dates for forms and returns, as he may deem necessary for the proper administration and enforcement of this ordinance and to amend the same from time to time as may be required by the circumstances including, the designation and authorization of county personnel for such purposes. Such procedures shall provide for systematic inspections of accommodations within the county to determine compliance with this ordinance.

SECTION 9. SEVERABILITY.

If any provision or part of this ordinance, or its application to any person or establishment, shall be adjudged by a court to be unconstitutional or invalid, that judgment shall not affect or invalidate the remainder of the ordinance in its application to other persons and establishments or circumstances.

SECTION 10. EFFECTIVE DATE.

This ordinance shall become effective upon third reading approval.

Adopted this 13 day of October, 1997.

SPARTANBURG COUNTY COUNCIL

By: David G. Dennis  
DAVID G. DENNIS  
Chairman

ATTESTED:

Roland H. Windham, Jr.  
ROLAND H. WINDHAM, JR.  
County Administrator



State of South Carolina



ST-388  
(Rev. 4/30/07)  
5062

**STATE SALES, USE, AND ACCOMMODATIONS TAX RETURN**  
Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0101

If the business is closed permanently, please indicate date of closing \_\_\_\_\_, and return the license. This is a scannable form, which **MUST** be completed in black ink only.

Check if address change and make corrections below.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR FIELD USE ONLY

If the area below is blank, fill in name, address, SSN and Federal Identification Number

FEI NO.

SID NO.

**SAMPLE OF RETURN TO STATE**

Send a copy of this page with your check for 3% of line 3 column C to:

Spartanburg County, Finance Department  
PO Box 5666, Spartanburg, SC 29304

Period Ended

File Return On or By

COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

14-4701/14-4702

14-3701/14-3702

34-2707

	FOR OFFICE USE ONLY	FOR OFFICE USE ONLY	FOR OFFICE USE ONLY
1. All Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use (From line 3 of worksheet)	Column A Sales/Use 6% (Tax Rate)	Column B Sales/Use 5% (Tax Rate)	Column C Accommodations 2% (Tax Rate)
1A. Gross Proceeds of Sales/Rental, Use Tax and Withdrawals for Own Use (From lines 6 and 15 of worksheet)			
1B. Gross Proceeds of Sales from the Rental of Transient Accommodations (From line 22 of worksheet)			
2. Total Deductions and Subtractions (From lines 14, 20 and 24 of worksheet)			
3. Net Taxable Sales (line 1A or 1B minus line 2)			35,482
4. Tax Due (Line 3 x Tax Rate)	6%	5%	2%
5. Taxpayer's Discount (See instructions for timely filed returns only.)			
6. Balance Due (Subtract line 5 from line 4 for each column.)			
7. Penalty (See Instr.)			
7A. Interest (See Instr.)			
7B. Total Penalty and Interest (Add lines 7 and 7A for each column.)			
8. Amount Due (Add lines 6 and 7B for each column.)			
8A. Total Sales, Use and Accommodation Due (Add line 8 of columns A, B and C.)	8A.		
9. Tax Due ST-389 (From Column D, line 5, last page of form ST-389)		9.	
10. Total Amount Due (Add lines 8A and 9 of Column C.)		10.	

Amount due Spartanburg County - 3% x \$35,482 = \$1,064.46

50621028

**Spartanburg County Ordinance No. 634**  
**3% Local Accommodation Tax**

Spartanburg County  
Finance Department  
P.O. Box 5666  
Spartanburg, SC 29304

State SID# \_\_\_\_\_ State Retail License # \_\_\_\_\_

**HOTEL/RENTAL Data (physical address)**

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone Number \_\_\_\_\_

Email address \_\_\_\_\_

**Owner Information (mailing address)**

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone Number \_\_\_\_\_

Email address \_\_\_\_\_