

## Session 123 - (2019-2020)

### H 3188 General Bill, By G.R. Smith

#### Summary: Accommodations tax

A BILL TO AMEND SECTION 12-36-920, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ACCOMMODATIONS TAX, SO AS TO PROVIDE THAT A TAX IMPOSED ON OR COLLECTED IN RELATION TO ANY TRANSIENT ACCOMMODATIONS APPLIES TO AMOUNTS RECEIVED BY THE OPERATOR OF THE ACCOMMODATIONS, AND TO PROVIDE THAT A TRAVEL AGENT OR INTERMEDIARY MAY NOT BE CONSIDERED AN OPERATOR OF A TRANSIENT ACCOMMODATION.

**12/18/18 House Prefiled**

**12/18/18 House Referred to Committee on Ways and Means**

**01/08/19 House Introduced and read first time (House Journal-page 122)**

**01/08/19 House Referred to Committee on Ways and Means (House Journal-page 122)**