

## Session 121 - (2015-2016)

**S 0862 General Bill, By Rankin and Hembree**

***Similar (H 4329)***

**Summary:** Local Accommodation Tax

A BILL TO AMEND SECTION 6-1-510, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE LOCAL ACCOMMODATIONS TAX, SO AS TO CLARIFY THE DEFINITION OF THE LOCAL ACCOMMODATIONS TAX; BY ADDING SECTION 6-1-580 SO AS TO PROVIDE THAT A THIRD PARTY WHO ACCEPTS AN ACCOMMODATION CHARGE IS LIABLE FOR ACCOMMODATIONS TAX; BY ADDING SECTION 6-1-590 SO AS TO PROVIDE THAT THE LOCAL ACCOMMODATIONS TAX DOES NOT APPLY TO CERTAIN RESIDENTIAL REAL PROPERTY; TO AMEND SECTION 12-36-920, RELATING TO THE TAX ON ACCOMMODATIONS FOR TRANSIENTS, SO AS TO CLARIFY WHICH PARTY IS RESPONSIBLE FOR THE ACCOMMODATIONS TAX, AND TO PROVIDE THAT A THIRD PARTY WHO ACCEPTS AN ACCOMMODATION CHARGE IS LIABLE FOR ACCOMMODATIONS TAX.

**06/03/15 Senate Introduced and read first time (Senate Journal-page 11)**

**06/03/15 Senate Referred to Committee on Finance (Senate Journal-page 11)**