

Accommodations & Sales Tax Informational Packet for Rental Properties

Each property owner who rents a residential accommodation to tourist is responsible for collecting the taxes listed below and submitting them to the appropriate state and local agencies.

Residential rentals require remittance of the following taxes:

State Sales Tax	5%	Remitted to the State
State Local Option Sales Tax	1%	Remitted to the State
County Transportation Tax	1%	Remitted to the State
School District/ Education Tax	1%	Remitted to the State
State Accommodation Tax	2%	Remitted to the State
County Accommodation Tax	2%	Remitted to the County
Local Accommodation Tax	1%	Remitted to the County
Total 13%		

The owner can designate their agent to collect and remit these taxes. However, the property owner is ultimately responsible for the proper payment of these taxes. Failure to comply with the provisions could result in penalties and interest charges.

For questions concerning the taxes please contact:

- Charleston County Revenue Collection Department 843-202-6080
- State of South Carolina Department of Revenue 844-898-8542 (Accommodations License Assistance) or 803-898-5970 (MyDORWAY Assistance)

Note: HomeAway and VRBO started collecting and remitting all accommodation and sales taxes for their customers as of September 1, 2019. However, homeowners or authorized agents using Homeaway/VRBO are responsible for having an accommodation tax account and reporting the accommodation taxes due to Charleston County, South Carolina (3%). Airbnb only collects and remits the South Carolina accommodation and sales taxes (10%). Homeowners or authorized agents using Airbnb are responsible for reporting and remitting the accommodation taxes due to Charleston County, South Carolina (3%).

How to Setup State Accommodations Tax Account:

First, you need to apply for an accommodations license with the SC DOR. It cost \$50.00 to set up an account. An accommodations license may be obtained by mail, online or in person. To obtain a license number by mail, complete Form SCDOR-111 and mail the application, along with the \$50.00 fee for accommodations license, to SC Department of Revenue Registration Section PO Box 125 Columbia, SC 29214-0140. To obtain a license online, go to MyDORWAY and Click "Register for New Business or Tax Account". For assistance, you can call 844-898-8542. After obtaining your SC accommodations license #, then you can register for MYDORWAY. Call 803-898-5970 for assistance with this process.



SOUTH CAROLINA
DOR
DEPARTMENT OF REVENUE

Username
Required

Password
Required

Login

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How to File State Accommodations Tax:

The following required forms for reporting Accommodations Tax can be completed online using MyDORWAY OR To file by paper: 1.) download each form by selecting a link below, 2.) print and complete each form, and 3.) mail the forms to the address provided on the forms.

Form ST-388 to report accommodations tax.

Form ST-389 to report local taxes.

Form I ST-3T to report accommodations by county or municipality where the taxpayer owns, manages or furnishes rental units.

When reporting local taxes, Kiawah's code is 2462.

When are state accommodations tax forms due:

Accommodations tax returns are due by the 20th of the month following the end of the sellers filing period (month, calendar quarter, or year).

For monthly filers (a vast majority of filers). the return is due on the 20th of the month following the month in which the rentals occurred. For example, for March rentals, the March return must be filed by April 20th.

For calendar quarter filers, the return is due on the 20th of the month following the end of the calendar quarter in which the rentals occurred. For example, for rentals that occur in the July through September calendar quarter, the quarterly return must be filed by October 20th.

For calendar year filers, the return is due on the 20th of the month following the end of the calendar year in which the rentals occurred. For example, for rentals that occur in the 2014 calendar year, the calendar year return must be filed by January 20, 2015.

How to File Charleston County Accommodations Tax:

Complete the county's accommodation account application, which can be found on the Town website, and email it to accommodations@charlestoncounty.org. Charleston County will mail you a booklet, which will be used to remit your fees to them. Also, you can apply online at <https://www.charlestoncounty.org/departments/revenue-collections/local-accommodations-tax-application.php>

Please call Charleston County at 843-202-6080 for assistance if needed.