



Oconee County
Parks, Recreation
& Tourism

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LOCAL ACCOMMODATIONS TAX FACT SHEET

- Oconee County Ordinance 2019-25 hereby gives notice to all accommodations providers that a uniform tax equal to three percent is hereby imposed on the gross proceeds derived from the rental of any accommodation within the county.
- Within the boundaries of a municipality, the local accommodations tax shall be 1 1/2 percent unless the municipality, by resolution, consents to the three percent accommodations tax.
- “Accommodations” is defined as any rooms (excluding meeting and conference rooms), campground spaces, lodgings, or sleeping accommodations furnished to transients by a hotel, inn, tourist court, tourist camp, motel, campground, residence, or any other place in which rooms, lodgings or sleeping accommodations are furnished.

This tax does not apply where gross proceeds derived from

- sleeping accommodations supplied to the same person or persons for a period of ninety (90) continuous days or more.

Payment of the local accommodations tax is the responsibility of

- the service provider and shall be paid using the enclosed reporting form in accordance to the remitting guidelines listed at the bottom of the reporting form.

The provider of services shall remit the local accommodations tax, when due, to the county on the 20th of the month, or on the next business day if the 20th is not a business day.

- Failure to collect and remit local accommodations taxes, providing false information and failure to cooperate with an announced audit shall be a violation of this ordinance.
- Penalty for violation shall be five percent per month, charged on the original amount of the tax due.
- If property has been sold you must fill out form # C-278 with SCDOR to close out the account. Also, **make sure to still send in a zero payment for the month of the sale.**

