

## CHARLESTON COUNTY ORDINANCE NO. \_\_\_\_

AN ORDINANCE  
FOR THE PURPOSE OF ESTABLISHING AN ACCOMMODATIONS FEE  
TO APPLY TO ALL ACCOMMODATIONS  
LOCATED IN CHARLESTON COUNTY, SOUTH CAROLINA  
AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, Charleston County wishes to build and enhance the facilities that serve the tourists who visit Charleston, and

WHEREAS, Charleston County wants to more strongly support the public services that are available to tourists in order to promote and further encourage tourism in the County, and

WHEREAS, Charleston County Council's budget presently allows no expenditures for operational costs associated with capital projects for tourists, the support of tourism and tourist services, and

WHEREAS, the South Carolina Supreme Court has recently acknowledged and confirmed a county's authority under the Home Rule Act, in the cases of Brown vs. Horry County and Williams vs. the Town of Hilton Head to charge user fees, and

WHEREAS, data reviewed by the County indicates that tourists account for the majority of the use of lodging facilities in Charleston County, and further, that the tourist season in Charleston County is no longer limited to the spring but is year-round, and

WHEREAS, Charleston County believes that the imposition of a two percent (2%) accommodations fee upon the rentals of hotels, motels and other lodging establishments in Charleston County that offer accommodations to tourists, can be used for the dedicated purpose of improving services and facilities for tourists.

NOW, THEREFORE, BE IT ORDAINED by the County Council of Charleston County, South Carolina, duly assembled, and by authority of the same as follows:

✓  
→  
Section 1 - Definition

- a. Accommodations is defined as any room (excluding meeting and conference rooms), camp ground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, inn, condominium, motel, "bed and breakfast," residence, or any other place in which rooms, lodgings or sleeping accommodations are furnished for consideration within Charleston County, South Carolina. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person or persons for a period of thirty (30) continuous days are not considered proceeds from transients.
- b. Charleston County means the County and all of the municipalities within the geographical boundaries of the County.

Section 2 - Accommodations Fee

A uniform fee equal to two percent (2%) is hereby imposed on the gross proceeds derived from the rental of any accommodation within Charleston County.

Section 3 - Payment of Accommodations Fees

Payment of the accommodations fee established herein shall be the liability of the consumer of the services. The fee shall be paid at the time of delivery of the services to which the fee applies, and shall be collected by the provider of the services. The County shall promulgate a form of return which shall be utilized by the provider of services to calculate the amount of accommodations fees collected and due. This form shall contain a sworn declaration as to the correctness thereof by the provider of services.

The provider of services shall remit the accommodations fees due on the 20th of each month, to the Charleston County Business License/User Fee Department, at 2 Courthouse Square, Room 105, Charleston, SC 29401.



#### Section 4 - Accommodations Fee Special Revenue Fund

An interest-bearing, segregated and restricted account to be known as the "Charleston County Accommodations Fee Special Revenue Fund" is hereby established. All revenues received from the accommodations fee shall be deposited into this Fund. The principal and any accrued interest in this Fund shall be expended only as permitted by this Ordinance.

#### Section 5 - Distribution of Funds

Charleston County Council shall distribute the accommodations fees collected and placed in the "Charleston County Accommodations Fee Special Revenue Fund" to be used for capital projects, the support of tourism and tourist services in a manner that will best serve the tourists from whom it was collected. It shall be the responsibility of the Charleston County Council to ensure that any and all money expended from the "Charleston County Accommodations Fee Special Revenue Fund" shall be spent to build capital projects which will serve and attract tourists and benefit those tourists who regularly seek accommodations in Charleston County.

#### Section 6 - Inspections, Audits and Administration

For the purpose of enforcing the provisions of this Chapter, the Code Enforcement Officer or other authorized agent of Charleston County, is empowered to enter upon the premises of any person subject to this Ordinance and to make inspections, examine and audit books and records. It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours written notice. In the event that an audit reveals that false information has been filed by the remitter, the costs of the audit shall be added to the correct amount of fees determined to be due. All operational and administrative costs associated with the billing and collection of this accommodations fee will be charged to the Special Revenue Fund. The Code Enforcement Officer may make systematic inspections of all accommodations within Charleston County to ensure compliance with this Ordinance. Records of inspections shall not be deemed public records.

## Section 7 - Violations and Penalties

It shall be a violation of this Ordinance to:

- a. fail to collect the accommodations fee in connection with the rental of any accommodations to transients,
- b. fail to remit to Charleston County the accommodations fee collected, pursuant to this Ordinance on a monthly basis,
- c. knowingly provide false information on the form of return submitted to Charleston County,
- d. fail to provide books and records to the Code Enforcement Officer for the purpose of an audit upon twenty four (24) hours' written notice,

The penalty for violation of this Ordinance shall be five percent (5%) per month, charged on the original amount of the accommodations fee due, up to a maximum of 100%. Additionally, violators may be deemed guilty of a misdemeanor, or subject to a five hundred (\$500) dollar penalty for violation of this Ordinance.

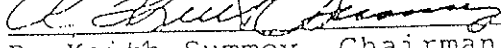
## Section 8 - Severability

If any section, phrase, sentence or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

## Section 9 - Effective Date

This Ordinance shall become effective April 1, 1994.

CHARLESTON COUNTY

By:   
R. Keith Summey, Chairman  
Charleston County Council