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Bankruptcy Division Business License Division Delinquent Tax Division Hospitality/Accommodations Division Legal Processing Division Solid Waste Disposal Fee Division Stormwater Management Division

# **Charleston County Local Accommodation Tax Frequently Asked Questions**

## 1. Who does Airbnb and VRBO remit taxes on behalf of in Charleston County?

- VRBO remits taxes on behalf of all customers in all jurisdictions throughout Charleston County.
- **Airbnb** remits taxes for customers located in:
  - Unincorporated Charleston County
  - City of Charleston
  - City of North Charleston
  - Town of Mount Pleasant
  - City of Folly Beach
  - City of Isle of Palms

## 2. How can I tell if Airbnb is remitting taxes on my behalf?

• Check your Airbnb statement. If taxes are being remitted on your behalf, the tax amounts will be listed in your earnings breakdown. On their website they indicate the amount is displayed in the Gross Earning tab of your Transaction History.

## 3. How can I tell if Airbnb is collecting taxes but *not* remitting them to the County?

Look at your Airbnb statement for a line labeled "PTT" (Pass-Through Tax).

• If an amount greater than \$0 appears, Airbnb collected the tax but **sent it to you**, meaning **you must remit it** to the County.

## 4. If Airbnb or VRBO is remitting taxes on my behalf, do I still need to report to the County?

• Yes. You must still report your monthly gross receipts to Charleston County because Airbnb and VRBO do **not** provide the County with detailed individual account information.

#### How to Report Gross Receipts You only need to choose one of the following methods: Option 1: Report Online

## **Register for an online account:**

**Customer Portal** 

• When reporting gross receipts, select the company (Airbnb or VRBO) that is remitting on your behalf.

#### Option 2: Report by Email Email: accommodations@charlestoncounty.org Include:

- Account number
- Reporting month
- Gross receipts
- Which company (Airbnb or VRBO) is remitting

## You may also report zero (\$0) activity using this method.

## **Option 3: Report by Mail**

## Mail your monthly coupon.

- Include gross receipts
- Write on the coupon: "Paid by Airbnb" or "Paid by VRBO"