**A** **BILL**

TO AMEND SECTION 12‑36‑920, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ACCOMMODATIONS TAX, SO AS TO PROVIDE THAT THE ACCOMMODATIONS TAX SHALL APPLY SOLELY TO AMOUNTS RECEIVED BY THE OPERATOR OF HOTEL, INN, TOURIST COURT, TOURIST CAMP, MOTEL, CAMPGROUND, RESIDENCE, OR ANY PLACE IN WHICH ROOMS, LODGINGS, OR SLEEPING ACCOMMODATIONS ARE FURNISHED TO TRANSIENTS FOR A CONSIDERATION.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. This Act may be cited as the “Travel Agent Tax Fairness Act”.

SECTION 2. The General Assembly finds that:

(A) Travel agents and online travel companies provide valuable services to travelers, showing comparisons of rates and amenities offered by multiple, competing hotel operators.

(B) These facilitation services are distinct from the provision of a room by the hotel where the traveler eventually stays.

(C) Travelers rely on travel agents and online travel companies to research, compare, and book reservations.

(D) Hotel occupancy taxes should not be imposed on services provided by travel agents and online travel companies.

SECTION 3. Section 12‑36‑920 of the 1976 Code, as last amended by Act 56 of 2005, is further amended by adding an appropriately lettered subsection at the end to read:

“( )(1) Notwithstanding any other provision of law, the tax imposed by subsection (A) shall apply solely to amounts received by the operator of a hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration.

(2) Under no circumstances shall a travel agent or intermediary be deemed an operator of a hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration unless the travel agent or intermediary actually operates the facility.”

SECTION 4. This act takes effect upon approval by the Governor.

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