

Session 126 - (2025-2026)

H 3876 General Bill, By Hewitt, Bailey, Kirby, Oremus, Hardee, McGinnis, Hayes, Cobb-Hunter, Ligon, Rutherford and B.L. Cox

Summary: Accommodations

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-36-72 SO AS TO SPECIFY THE PARTY RESPONSIBLE FOR COLLECTING AND REMITTING CERTAIN TAXES AND FEES IMPOSED ON ACCOMMODATIONS; BY AMENDING SECTION 12-36-70, RELATING TO THE DEFINITION OF RETAILER, SO AS TO INCLUDE PERSONS OPERATING AS AN ACCOMMODATIONS INTERMEDIARY AND TO DELETE AN EXCEPTION; BY AMENDING SECTION 12-36-920, RELATING TO THE ACCOMMODATIONS TAX, SO AS TO SPECIFY THE PARTY RESPONSIBLE FOR COLLECTING AND REMITTING CERTAIN TAXES AND FEES IMPOSED ON ACCOMMODATIONS AND TO REQUIRE AN ANNUAL REPORT ON IMPOSITIONS; BY AMENDING SECTION 6-1-510, RELATING TO THE LOCAL ACCOMMODATIONS TAX, SO AS TO INCLUDE GROSS PROCEEDS OF PERSONS ACTING AS A MERCHANT OF RECORD; BY AMENDING SECTION 6-1-520, RELATING TO THE LOCAL ACCOMMODATIONS TAX SO AS TO REQUIRE A LOCAL GOVERNMENT TO NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER OF CERTAIN IMPOSITIONS; BY AMENDING SECTION 6-1-570, RELATING TO REMITTING THE LOCAL ACCOMMODATIONS TAX, SO AS TO CLARIFY THE TAX IS TO BE COLLECTED; BY AMENDING SECTION 6-1-630, RELATING TO THE BEACH PRESERVATION FEE, SO AS TO REQUIRE THE FEE TO BE COLLECTED AND REMITTED IN THE SAME MANNER AS THE LOCAL ACCOMMODATIONS TAX AND TO REQUIRE THE LOCAL GOVERNMENT TO NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER OF THE IMPOSITION OF THE FEE; AND BY AMENDING SECTION 5-7-30, RELATING TO THE POWERS OF A MUNICIPALITY, SO AS TO REQUIRE CERTAIN UNIFORM SERVICE CHANGES ON ACCOMMODATIONS BE COLLECTED AND REMITTED IN THE SAME MANNER AS THE LOCAL ACCOMMODATIONS TAX AND TO REQUIRE THE LOCAL GOVERNMENT TO NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER OF THE IMPOSITION OF THE FEE.

01/30/25 House Introduced and read first time (House Journal-page 48)

01/30/25 House Referred to Committee on Ways and Means (House Journal-page 48)

04/23/25 House Member(s) request name added as sponsor: B.L.Cox

04/30/25 House Committee report: Favorable with amendment Ways and Means