Session 125 - (2023-2024)

S 0953 General Bill, By Adams, Hutto, Senn, Reichenbach, Kimbrell, Talley and Turner

Summary: Short-Term Rentals

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 6-1-2100 SO AS TO PROVIDE DEFINITIONS RELATED TO LODGING MARKETPLACES; BY ADDING SECTION 6-1-2110 SO AS TO PROHIBIT A GOVERNING BODY FROM PROHIBITING SHORT-TERM RENTALS EXCEPT UNDER CERTAIN CIRCUMSTANCES; BY AMENDING SECTION 6-1-510, RELATING TO DEFINITIONS CONCERNING LOCAL ACCOMMODATIONS TAXES, SO AS TO INCLUDE OPERATORS OF LODGING MARKETPLACES IN THE DEFINITION OF LOCAL ACCOMMODATIONS TAX; BY AMENDING SECTION 6-1-520, RELATING TO THE IMPOSITION OF LOCAL ACCOMMODATIONS TAX, SO AS TO PROVIDE THAT LOCAL GOVERNING BODIES IMPOSING A LOCAL ACCOMMODATIONS TAX MUST NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER; BY AMENDING SECTION 6-1-570, RELATING TO REMITTING TAX TO A LOCAL GOVERNING BODY, SO AS TO PROVIDE THAT LOCAL ACCOMMODATIONS TAXES MUST BE COLLECTED, REMITTED, AND ADMINISTERED IN THE SAME MANNER AS IN SECTION 12-36-920; BY AMENDING SECTION 6-1-620, RELATING TO DEFINITIONS RELATED TO THE BEACH PRESERVATION ACT, SO AS TO INCLUDE RENTALS FACILITATED BY A LODGING MARKETPLACE IN THE DEFINITION OF BEACH PRESERVATION FEE; BY AMENDING SECTION 6-1-630, RELATING TO BEACH PRESERVATION FEES, SO AS TO PROVIDE THAT THE LOCAL GOVERNING BODY ISSUING A TAX PURSUANT TO THIS SECTION MUST NOTIFY THE DEPARTMENT OF REVENUE AND THE STATE TREASURER; BY AMENDING SECTION 6-1-650, RELATING TO NOTICE OF DROPPED RENTAL PROPERTY, SO AS TO EXEMPT LODGING MARKETPLACES; BY AMENDING SECTION 5-7-30, RELATING TO POWERS CONFERRED UPON MUNICIPALITIES, SO AS TO PROVIDE THAT ANY TAXES IMPOSED UPON LODGING ACCOMMODATIONS BE COLLECTED AND ADMINISTERED BY THE DEPARTMENT OF REVENUE IN THE SAME MANNER AS IN SECTION 12-36-920; BY AMENDING SECTION 12-36-70, RELATING TO THE DEFINITION OF "RETAILER" AND "SELLER", SO AS TO PROVIDE THAT A PERSON OPERATING AS A LODGING MARKETPLACE BE CONSIDERED A "RETAILER" OR "SELLER"; BY ADDING SECTION 12-36-72 SO AS TO PROVIDE A DEFINITION FOR A LODGING MARKETPLACE; BY AMENDING SECTION 12-36-920, RELATING TO THE TAX ON ACCOMMODATIONS FOR TRANSIENTS, SO AS TO PROVIDE THAT TRANSACTIONS BY LODGING MARKETPLACES ARE SUBJECT TO THE SEVEN PERCENT SALES TAX; AND BY REPEALING SECTION 12-36-922 RELATING TO ACCOMMODATIONS TAX RETURN INFORMATION.

01/11/24	**Senate**	**Introduced and read first time (Senate Journal-page 4)**
01/11/24	**Senate**	**Referred to Committee on Judiciary (Senate Journal-page 4)**
01/16/24		**Scrivener's error corrected**