**A** **BILL**

TO AMEND SECTION 12‑36‑920, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX ON ACCOMMODATIONS FOR TRANSIENTS, SO AS TO INCLUDE ACCOMMODATIONS PROVIDED TO OCCUPANTS, OTHER THAN OWNER OCCUPANTS, PURSUANT TO A VACATION TIME SHARING PLAN.

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

SECTION 1. Section 12‑36‑920(A) of the 1976 Code, as last amended by Act 56 of 2005, is further amended to read:

“(A) A sales tax equal to seven percent is imposed on the gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any 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, including accommodations pursuant to a vacation time sharing plan as defined in Chapter 32, Title 27 unless the dwelling unit is occupied by the actual purchaser of record. This tax does not apply where the facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual’s place of abode. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of ninety continuous days are not considered proceeds from transients. The tax imposed by this subsection (A) does not apply to additional guest charges as defined in subsection (B).”

SECTION 2. This act takes effect upon approval by the Governor and applies to taxable years beginning July 1, 2011.

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