**South Carolina General Assembly**

120th Session, 2013-2014

**A172, R189, H3561**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. White, Stavrinakis and Merrill

Document Path: l:\council\bills\nl\13150dg13.docx

Introduced in the House on February 19, 2013

Introduced in the Senate on May 1, 2013

Last Amended on March 5, 2014

Passed by the General Assembly on April 30, 2014

Governor's Action: May 16, 2014, Signed

Summary: Accommodation tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/19/2013 House Introduced and read first time ([House Journal‑page 43](file:///H:\HJ%20Archive\2013\02-19-13.docx))

2/19/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 43](file:///H:\HJ%20Archive\2013\02-19-13.docx))

4/9/2013 House Member(s) request name added as sponsor: Stavrinakis, Merrill

4/18/2013 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 17](file:///H:\HJ%20Archive\2013\04-18-13.docx))

4/24/2013 House Requests for debate‑Rep(s). Norman, Brannon, Taylor, Sottile, Clemmons, Goldfinch, VS Moss, Bedingfield, Nanney, Mack, Tallon, Chumly, Wood, Ryhal, HA Crawford, RL Brown, Forrester, Allison, Cole, Crosby, Gambrell, Thayer, Putnam, Edge ([House Journal‑page 100](file:///H:\HJ%20Archive\2013\04-24-13.docx))

4/25/2013 House Requests for debate removed‑Rep(s). Allison, Cole, Tallon, Forrester, Goldfinch, Gambrell, VS Moss, Putnam, Thayer, Clemmons, Sottile, Crosby, Hiott, RL Brown, Brannon, Mack, Bedingfield, HA Crawford, Nanney, Norman, Wood ([House Journal‑page 53](file:///H:\HJ%20Archive\2013\04-25-13.docx))

4/30/2013 House Amended ([House Journal‑page 104](file:///H:\HJ%20Archive\2013\04-30-13.docx))

4/30/2013 House Read second time ([House Journal‑page 104](file:///H:\HJ%20Archive\2013\04-30-13.docx))

4/30/2013 House Roll call Yeas‑105 Nays‑0 ([House Journal‑page 106](file:///H:\HJ%20Archive\2013\04-30-13.docx))

5/1/2013 House Read third time and sent to Senate ([House Journal‑page 10](file:///H:\HJ%20Archive\2013\05-01-13.docx))

5/1/2013 Senate Introduced and read first time ([Senate Journal‑page 4](file:///H:\SJ%20Archive\2013\05-01-13.docx))

5/1/2013 Senate Referred to Committee on **Finance**

2/26/2014 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 17](file:///H:\SJ%20Archive\2014\02-26-14.docx))

3/5/2014 Senate Committee Amendment Adopted ([Senate Journal‑page 33](file:///H:\SJ%20Archive\2014\03-05-14.docx))

3/5/2014 Senate Read second time ([Senate Journal‑page 33](file:///H:\SJ%20Archive\2014\03-05-14.docx))

3/5/2014 Senate Roll call Ayes‑44 Nays‑0 ([Senate Journal‑page 33](file:///H:\SJ%20Archive\2014\03-05-14.docx))

4/15/2014 Senate Read third time and returned to House with amendments ([Senate Journal‑page 27](file:///H:\SJ%20Archive\2014\04-15-14.docx))

4/30/2014 House Concurred in Senate amendment and enrolled ([House Journal‑page 107](file:///H:\HJ%20Archive\2014\04-30-14.docx))

4/30/2014 House Roll call Yeas‑108 Nays‑0 ([House Journal‑page 107](file:///H:\HJ%20Archive\2014\04-30-14.docx))

5/15/2014 Ratified R 189

5/16/2014 Signed By Governor

5/27/2014 Effective date 07/01/14

6/2/2014 Act No. 172

**VERSIONS OF THIS BILL**

[2/19/2013](file:///p:\pprever\2013-14\3561_20130219.docx)

[4/18/2013](file:///p:\pprever\2013-14\3561_20130418.docx)

[4/30/2013](file:///p:\pprever\2013-14\3561_20130430.docx)

[2/26/2014](file:///p:\pprever\2013-14\3561_20140226.docx)

[3/5/2014](file:///p:\pprever\2013-14\3561_20140305.docx)

(A172, R189, H3561)

**AN ACT TO AMEND SECTION 12‑36‑920, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX ON ACCOMMODATIONS, SO AS TO PROVIDE THAT CERTAIN OPTIONAL CHARGES ARE NOT SUBJECT TO THE TAX.**

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

**Applicability of accommodations tax on optional charges**

SECTION 1. Section 12‑36‑920(A) and (B) of the 1976 Code is 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. 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) or separately stated optional charges on a bill to a customer for amenities, entertainment, special items in promotional tourist packages, and other guest services.

(B) A sales tax of five percent is imposed on additional guest charges at any place where rooms, lodgings, or accommodations are furnished to transients for a consideration, unless otherwise taxed under this chapter. For purposes of this subsection, additional guest charges are limited to charges for:

(1) room service;

(2) laundering and dry cleaning services;

(3) in‑room movies;

(4) telephone service; and

(5) rentals of meeting rooms.”

**Time effective**

SECTION 2. This act takes effect July 1, 2014.

Ratified the 15th day of May, 2014.

Approved the 16th day of May, 2014.

\_\_\_\_\_\_\_\_\_\_