**A** **BILL**

TO AMEND SECTION 12‑36‑920, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX ON ACCOMMODATIONS, SO AS TO DELETE CERTAIN ITEMS SUBJECT TO THE FIVE PERCENT TAX ON ADDITIONAL SURCHARGES.

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

SECTION 1. Section 12‑36‑920(B) of the 1976 Code is amended to read:

“(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. The term additional guest charges includes, but is not limited to:

(1) ~~room service;~~

~~(2) amenities;~~

~~(3) entertainment;~~

~~(4) special items in promotional tourist packages;~~

~~(5)~~ laundering and dry cleaning services;

~~(6) in‑room movies;~~

~~(7)~~(2) telephone charges;

~~(8)~~(3) rentals of meeting rooms~~; and~~

~~(9) other guest services~~.”

SECTION 2. This act takes effect July 1, 2013.

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