**A** **BILL**

TO AMEND SECTION 12‑36‑920, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ACCOMMODATIONS TAX, SO AS TO PROVIDE THAT A TAX IMPOSED ON OR COLLECTED IN RELATION TO ANY TRANSIENT ACCOMMODATIONS APPLIES TO AMOUNTS RECEIVED BY THE OPERATOR OF THE ACCOMMODATIONS, AND TO PROVIDE THAT A TRAVEL AGENT OR INTERMEDIARY MAY NOT BE CONSIDERED AN OPERATOR OF A TRANSIENT ACCOMMODATION.

Whereas, the General Assembly finds that travel agents and online travel companies provide valuable services to travelers, showing comparisons of rates and amenities offered by multiple, competing hotel operators; and

Whereas, these facilitation services are distinct from the provision of a room by the hotel where the traveler eventually stays; and

Whereas, travelers rely on community travel agents and online travel agents to research, compare, and book reservations; and

Whereas, an accommodations tax should not be imposed on services provided by travel agents and online travel companies. Now, therefore,

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

SECTION 1. Section 12‑36‑920(A) is amended by adding an undesignated paragraph at the end to read:

“Notwithstanding any other provision of law, a tax imposed on or collected in relation to any transient accommodations, whether imposed as an accommodations tax, sales tax, or otherwise, applies to amounts received by the operator of an accommodation designated in this subsection. A travel agent or intermediary may not be considered an operator unless a travel agent or intermediary actually operates such a facility.”

SECTION 2. This act takes effect upon approval by the Governor.

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