

ARTICLE IV. - LOCAL ACCOMMODATIONS TAX

Sec. 28-50. - Local accommodations tax imposed.

- (a) There is hereby imposed a local accommodations tax of three (3) percent on the gross proceeds derived from rental or charges for accommodations furnished to transients for consideration, as described in Section 12-36-920(A) of the 1976 Code, by any person within the unincorporated portion of Lancaster County (hereinafter "vendor").
- (b) There is hereby imposed a local accommodations tax of three (3) percent on the gross proceeds derived from rental or charges for accommodations furnished to transients for consideration, as described in Section 12-36-920(A) of the 1976 Code of South Carolina, by any person within the municipalities of Lancaster County where consent for that rate has been granted by the municipal council (hereinafter "vendor").
- (c) There is hereby imposed a local accommodations tax of one and one-half (1.5) percent on the gross proceeds derived from rental or charges for accommodations furnished to transients for consideration, as described in Section 12-36-920(A) of the 1976 Code, by any person within the municipalities of Lancaster County where consent for the three percent rate has not been granted by the municipal council (hereinafter "vendor").

(Ord. No. 874, 1-7-08)

Sec. 28-51. - Payment.

Payment of the accommodations tax established herein shall be remitted by the vendor to the County of Lancaster on a monthly basis, along with such return or form as may be established by the county for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5) percent of the sum owed for each month or portion thereof until paid.

(Ord. No. 874, 1-7-08)

Sec. 28-52. - Failure to remit.

The failure of any vendor subject to this ordinance to remit to the County the tax imposed by the provisions of this article shall constitute a misdemeanor punishable as provided for in section 1-10 of the Lancaster County Code of Ordinances; and each day a violation continues to exist shall constitute a separate offense.

(Ord. No. 874, 1-7-08)

Sec. 28-53. - Special account.

There is hereby established a special account to be known as the local accommodations tax account into which the taxes remitted shall be deposited by the county and used solely for the purposes provided by law.

(Ord. No. 874, 1-7-08)