ORDINANCE NO.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

AN ORDINANCE OF THE MAYOR AND

COUNCIL OF THE CITY/TOWN OF \_\_\_\_\_\_\_\_\_\_\_\_,

SOUTH CAROLINA PROVIDING FOR THE

IMPLEMENTATION OF THE PROVISIONS OF

THE FAIRNESS IN LODGING ACT

WHEREAS, the Mayor and City/Town Council recognize that providing lodging accommodations for tourists is an important component of the local economy; and

WHEREAS, there may be instances where individuals who rent residential accommodations to tourists are failing to collect and remit the local accommodations tax imposed pursuant to Article 5 of Title 6 of the South Carolina Code of Laws and the state sales tax on accommodations imposed pursuant to Section 12-36-920 of the South Carolina Code of Laws; and

WHEREAS, those who fail to collect and remit local and state taxes on accommodations provided to transients are competing unfairly against those who dutifully meet these legal obligations; and

WHEREAS, the South Carolina General Assembly has enacted the Fairness in Lodging Act (the “Act”), providing municipalities and counties the option to exercise additional enforcement authority regarding the aforementioned taxes and to engage in active cooperation with the South Carolina Department of Revenue in data sharing for the purposes articulated in the Act; and

WHEREAS, the city/town has imposed the local accommodations tax provided pursuant to Article 5 of Title 6 of the South Carolina Code of Laws; and

WHEREAS, in order to avail itself of the authority provided in the Act, the governing body must by ordinance implement the provisions of the Act.

NOW, THEREFORE, BE IT ORDAINED THAT THE CITY/TOWN OF \_\_\_\_\_ DOES HEREBY:

1. Implement the provisions of the Act, as found in Article 7 of Title 6 of the South Carolina Code of Laws; and
2. Set, pursuant to the Act, a one-time civil penalty of [amount not less than five hundred nor more than two thousand] dollars for failure to collect and remit local accommodations tax for each seven days a single rental property was rented; and
3. Direct that a certified copy of this implementation ordinance be provided to the director of the South Carolina Department of Revenue.

This Ordinance shall be effective on the date of final reading

DONE AND RATIFIED IN COUNCIL, DULY ASSEMBLED, THIS \_\_\_\_DAY OF \_\_\_\_\_\_\_\_, 20\_\_\_.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Mayor

ATTEST:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Clerk