



**TOWN OF SURFSIDE BEACH**  
**General Instructions for Hospitality Fee & Local Accommodations Tax Reporting Form**

**What is a Hospitality Fee/Local Accommodations Tax?**

The Hospitality Fee is a *one* (1%) *percent fee* imposed by the Town of Surfside Beach on (1) accommodations provided to transients, (2) paid places of amusement, (3) all food and beverages served by a restaurant, hotel, motel or other food service facility, and (4) all food and beverages prepared or modified by convenience stores or grocery stores. The Local Accommodations Tax is an additional *one-half* (0.5%) *percent fee* imposed by the Town of Surfside Beach on accommodations provided to transients.

**Why was it necessary to implement a Hospitality Fee/Local Accommodations Tax?**

To fund in whole or in part the maintenance, (re)nourishment, and improvement of the Town's beach and those facilities related to the use of the beach; public transportation improvements; public park facilities, public parking, and capital facilities and equipment necessary for the provision of public safety activities.

**Who is responsible for collecting and remitting the Hospitality Fee/Local Accommodations Tax?**

The Businesses that are affected by these fees are liable for the collection of these fees from patrons and are required to remit collections to the *Town of Surfside Beach*.

**When is the Hospitality Fee/Local Accommodations Tax due and how will the fee be remitted?**

Hospitality and Accommodation fees are remitted to the *Town of Surfside Beach* on a monthly, quarterly or annual basis. Businesses are required to file a report for every reporting period even if no fee is due for the period. The reporting period is defined as the prior month, quarter or annual. Remittance is due on the 20<sup>th</sup> day following the end of the reporting period. A completed Reporting Form must accompany every remittance. *You may fax or e-mail returns which file zero for that period.*

If the estimated amount of **average tax** is more than fifty dollars a month, a monthly filing is required. When the estimated amount of tax is between twenty five and fifty dollars, the fee may be remitted on a quarterly basis and on an annual basis when the estimated amount of average tax is less than twenty five dollars. **Please contact the office if you wish to change your filing status.**

**When are fees/taxes considered late?**

A 5% per month penalty in addition to the Hospitality Fee due must accompany all returns filed after the 20th day following the end of a reporting period. An additional 5% per month penalty must also accompany Local Accommodations Taxes filed after the day following the close of a reporting period. If the stated due date falls on a weekend day or legal holiday, the following business day is the due date. Any reports mailed **MUST BE POSTMARKED BY THE US POSTAL SERVICE ON OR BEFORE THE DUE DATE TO BE CONSIDERED ON TIME.**

**FOOD SALES (Line 1)**

**1) What food sales in restaurants, bars and other food service facilities are subjected to the Hospitality Fee?**

*All* food, beverage, and alcohol sales are subject to sales tax.

**2) What sales by grocery stores and convenience stores are affected by the Hospitality Fee?**

All prepared or modified deli and bakery food items and fountain drinks sold in grocery stores and convenience stores.

**3) What sales are affected by the Hospitality Fee for food service which is an accessory to the primary business (arcades, amusements, theaters, etc.)?**

Prepared and or modified food and beverage items such as fountain drinks, popcorn, nachos, etc. sold at arcades, amusements, theaters, etc.

**ACCOMMODATIONS (Line 2 & Line 9)**

**What sales are affected by the Hospitality Fee/Local Accommodations Tax for accommodations?**

The rental charge for rooms, campground spaces, lodging, or sleeping accommodations furnished to transients for less than 90 consecutive days. The Hospitality Fee is equal to 1% of gross proceeds derived from rental; the Local Accommodations Tax is equal to 0.5% of gross sales.

**PAID PLACES OF AMUSEMENT (Line 3)**

**What sales are affected by the Hospitality Fee and what are some examples of paid places of amusement?**

All paid places of amusement that are affected by admissions tax unless exempted by the South Carolina Code § 12-21-2420. Paid places of amusement include but are not limited to, (1) theater admissions, (2) night club admissions, (3) miniature golf and admissions, (4) amusement ride admissions, (5) bowling centers, and (6) green fees.