



IMPORTANT NEWS

Hospitality Tax, Local Accommodations Tax, and Hospitality Fee

Pursuant to the South Carolina Circuit Court Order of June 21, 2019, the City of Myrtle Beach began charging its Hospitality Tax, Local Accommodations Tax, and Hospitality Fee as outlined in the chart below on Monday, July 1, 2019. These revised taxes and fees are reportable to the city by merchants/retailers no later than August 20, 2019, for July sales activity. For all future reports, the due date is the 20th of the month following the sales activity.

A copy of the Court Order is on the city's website at <https://www.cityofmyrtlebeach.com/2019-06-21%20Order%20Re%20Preliminary%20Injunctions.pdf>. Of interest to retailers and merchants, the order also addresses the Uniform Service Charge ("1.5% Hospitality Fee") previously collected by Horry County within the city's corporate limits. Under the order, businesses located in the City of Myrtle Beach will not remit a 1.5% Hospitality Fee to Horry County. **All fees and taxes are reported and paid to the City.**

The changes in the city's rates were adopted by ordinance under authority of Title 6, Chapter 1, Articles 5 and 7, of the South Carolina Code of Laws. The table below shows the amounts that merchants/retailers currently collect and pay, versus amounts collected and paid as of Monday, July 1, 2019. Note that rates will decrease in two instances.

If you have any questions or need assistance in completing your Reporting Form, please call the Business License Office at (843) 918-1200.

Type of Levy you pay	Previously Paid	As of July 1, 2019.....
Prepared Food & Beverages	1% to City; 1.5% to County	2.0% City Hospitality Tax, the maximum allowed by state law. Reduction of 0.5% to the consumer.
Accommodations — Short Term Rentals	1.5% to City; 1.5% to County	3.0% City Local Accommodations Tax, the maximum allowed by state law. No change in the amount the consumer pays.
Places of Admissions	1% to City; 1.5% to County	1.0% City Hospitality Fee; state law does not provide for any additional local admissions tax. Reduction of 1.5% to the consumer.