



BUSINESS LICENSE AFFIDAVIT
CITY OF MYRTLE BEACH, P O BOX 2468, MYRTLE BEACH, SC 29578
PHONE (843) 918-1200 FAX (843) 918-1210

This is to certify that I, (printed name) _____, being a responsible agent for (business name) _____, do certify that I have received and read a copy of the City of Myrtle Beach's

Short/Long Term Rental Regulations (Regulations Below. Copy to be given to Licensee)

Per City of Myrtle Beach Code Section 11-25 (f), and Division 3 and Division 4 of Chapter 2, Article 6, I understand that if I make application, change, or renewal for short term rental, I understand that this is for stays or lodging that are under 90 consecutive days. I understand that I am required to file and pay the state and local accommodations tax and hospitality fees, according to law.

I understand that it is unlawful to offer a long term rental of 90 consecutive days or more with a short term rental business license. If I choose to offer long term rentals, I understand that I must make application, change, or renewal for a long term rental business license which is a separate license and for stays or lodging of 90 consecutive days or more. Furthermore, I understand that I cannot use a short term rental and long term rental business license interchangeably. All short term rental and long term rental business licenses are subject to Construction Services Department, Zoning Department, and Fire Department approvals before I can operate.

I understand that if I am found operating with an incorrect or unapproved business license I can be issued a uniform ordinance summons with a maximum fine of \$1,087.00 or imprisonment not to not to exceed 30 days, or both.

PRINTED NAME

DATE

SIGNATURE



LICENSEE COPY

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Sec. 11-25. - Registration required.

(f) All persons or legal entities engaging in rental of a single property or more shall register the business and make application under this chapter. Short term or vacation rentals shall pay the state and local accommodations tax and hospitality fees, according to law.

- **DIVISION 3. - HOSPITALITY FEE**
- **Sec. 2-260. - Authority.**

This chapter is enacted pursuant to the authority of Title 5, Code of Laws of South Carolina (1976), including, without limitation, S.C. Code Ann. § 5-7-10 (Supp. 1992), and S.C. Code Ann. § 5-7-30 (Supp. 1992), which provide, in relevant part, that municipalities may adopt all ordinances which appear necessary and proper for the security, general welfare and convenience of the municipality and for the preservation of the general health, peace and order in the municipality and further that municipalities may establish uniform service charges.

- **Sec. 2-261. - Declaration of purpose and intent.**

This division is enacted to preserve the general health, safety and welfare of the general public within the City of Myrtle Beach, South Carolina, by creating a uniform fee for the purpose of creating a fund to pay in whole or in part for the current and future preservation, maintenance, nourishment, renourishment and improvement of the beaches of the city, and those public facilities related to the use of the beach; public transportation improvements, including street construction, storm drainage, right-of-way acquisitions, median and right-of-way enhancements and landscaping, walkways and bikeways; public park facilities, public parking and capital facilities and equipment necessary for the provision of police, fire and other public safety activities.

- **Sec. 2-262. - Hospitality fee.**

A uniform fee equal to one percent is hereby imposed on all gross proceeds derived from:

(1) The rental or charges for any rooms, campground spaces, lodgings or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence or any place in which rooms, lodgings or sleeping accommodations are furnished to transients for a consideration. This fee shall not apply where the facilities consist of less than six sleeping rooms contained in a single building if the building is used as the owners primary place of abode. The gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of 90 continuous days are not considered proceeds from transients. This fee imposed by this subsection (1) shall not apply to additional guest charges as that term is defined in S.C. Code § 12-36-920(B).

(2) The sale of all food and beverages, served by a restaurant, hotel, motel or other food service facility within the city. In addition, the fee shall be imposed for all food and beverages prepared or modified by convenience stores or grocery stores within the city.

(3) Paid admissions to places of amusement within the city. Provided, however, that those places of admission which are specifically exempted from payment of the state license tax on admissions established in S.C. Code § 12-21-2420 shall also be exempt from this hospitality fee.

- **Sec. 2-263. - Payment of fee.**

(a) Payment of the fee established herein shall be the liability of the consumer of the services or products described in [section 2-263](#). The fee shall be paid at the time of delivery of the services or products to which the fee applies and shall be collected by the provider or seller of the service or products.

(b)

The fees collected by the seller or provider of the services or products as required under [section 2-263](#) shall be remitted to the city on a monthly basis along with such return or form as may be established by the city for such purpose.

(c)

Fees and required reports shall be submitted to the city by the twentieth day of the month and shall cover sales of the previous month. Any fees not timely remitted shall be subject to a penalty of ten percent. The failure to collect from patrons the fee imposed by this division shall not relieve any establishment subject to the division from making the required remittance.

(d)

Upon request from any person required to collect and remit the fees established herein, that person shall be permitted to remit fees every 28 days instead of monthly if that person remits sales tax returns to the state on a 28-day schedule. In such case, the 28-day period shall be the same as the period used for the state tax return and remittances shall be submitted to the city within 20 days following the period covered by the return.

(e)

Notwithstanding the provisions of subsections (c) and (d) above, when the total tax for which any person is liable under this division does not exceed \$100.00 for any month, a quarterly remittance, instead of a monthly remittance, may be made on or before the 20th day of the month following the end of the quarter for which the tax is due. Such quarterly payment shall only be authorized if the person also submits sales tax returns to the state on a quarterly basis.

(f)

Any person violating any provision of this division shall be deemed guilty of an offense and shall be subject to punishment under [section 1-9](#) upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties and costs provided for herein.

- **Sec. 2-264. - Hospitality fee account.**

The revenue account, to be known as the city hospitality fee account, shall be established and all revenues received from the hospitality fee shall be deposited into this account. The principal and any accrued interest from this account shall be expended only as permitted in [section 2-266](#) below.

- **Sec. 2-265. - Permitted uses of funds.**

The city council of the city is hereby authorized to utilize the funds collected from the imposition of the hospitality fee for the following purposes:

- (1) Nourishment, renourishment and maintenance of the beaches; dunes restoration, including sand fencing, the planting of sea grass or other vegetation useful in preserving the dune system within the territorial limits of the city.
- (2) Acquisition and maintenance of public beach access.
- (3) Capital improvements to the beaches and beach related facilities which include, but are not limited to, public beach parks, public parking, public access, dune walkovers, public bathhouses and restrooms.
- (4) Transportation improvements including construction and resurfacing of streets, stormwater drainage, sidewalks, bikeways, landscaping and all associated costs including right-of-way acquisition and engineering design.
- (5) The acquisition of land and the construction of passive and active parks and facilities associated with parks including playground equipment, sports facilities and community recreation buildings.
- (6) Acquisition of property and the construction of facilities required for the provision of police and fire service; the acquisition of capital equipment for the provision of police, fire and other public safety services.
- (7) The payment of bonded indebtedness required to provide the above referenced uses.
- (8) Administrative costs associated with collection, accounting for and applying the hospitality fees.

- **Sec. 2-266. - Authorization for use.**

Authorization to utilize revenues from the hospitality fee account shall be by the annual budget ordinance duly adopted by the city council of the city.

- **Sec. 2-267. - Severability.**

If any section, phrase, sentence or portion of this article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such section, phrase, sentence or portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining sections, phrases, sentences or portions thereof.

- **DIVISION 4. - ACCOMMODATION TAX**

- **Sec. 2-270. - Title.**

This division shall be referred to as the City of Myrtle Beach Accommodation Tax Ordinance, enacted pursuant to South Carolina Code 6-1-500 et seq.

- **Sec. 2-271. - Findings.**

It is hereby found and declared by the City Council of Myrtle Beach that tourism is the major industry in the city, accounting for millions of visitors annually. The city supports and encourages this industry by budgeting city funds for operational costs and capital improvements to streets and roadways, beach access and renourishment, water, sewer and waste management, as well as enhanced police and fire protection. By way of ad valorem taxation, the local stable population of approximately 32,000 citizens, by 2018 estimates, bears the operational and capital costs of service provision made necessary by our annual visitors. The cost of providing the special or enhanced services required or made necessary by the tourism industry should be apportioned more equitably between the resident taxpayers and those who visit our city and enjoy the programs, events, benefits and municipal services, however briefly.

- **Sec. 2-272. - Definitions.**

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Accommodations for transients includes the accommodations specified in S.C. Code 1976 § 12-36-920, as amended from time to time, or any successor provision thereto, located within the jurisdiction of the city.

Department of finance means the financial services department of the city.

Finance director means the director of finance of the city.

- **Sec. 2-273. - Fee imposed.**

There shall be imposed and shall immediately accrue as of the first day of the month following such date a collected tax, as provided in this division, upon accommodations for transients. The tax imposed by this section shall not apply to additional guest charges as defined in S.C. Code 1976, 12-36-920(B). The tax shall be established at the rate of one-half percent of the gross proceeds derived from the rental or charges for any accommodations for transients.

- **Sec. 2-274. - When fees due; form; etc.**

Fees imposed by this division shall be due on the same date and in the same manner as provided in S.C. Code 1976, § 12-36-2570, and in accordance with the provisions of S.C. Code 1976, § 12-36-2570. The city shall provide the form for remittance of the fee to the city. At the time of filing of such form, the business providing accommodations for transients shall pay to the finance department or its designee all fees due for the period for which the form applies.

- **Sec. 2-275. - Use of fees collected.**

All fees collected under this division shall be used solely in connection with the tourism industry or economic development, in accordance with South Carolina Code § 6-1-530 (as amended 1999).

- **Sec. 2-276. - Penalty for fees not paid; enforcement.**

If for any reason any fee imposed by this division is not paid when due, a penalty at the rate of two percent per month on the amount of fees which remain unpaid shall be added and collected. Whenever any person shall fail to pay any fee as provided in this division, upon the request of the city, an action may be brought by the city to enforce the payment of such fee on behalf of the city in any court of competent jurisdiction.

- **Sec. 2-277. - Keeping of books and records.**

Every business providing accommodations to transients in the city shall keep books and records showing the prices, rents or charges made or charges and occupancies taxable under this division. The finance director or his designee shall at all reasonable times have full access to such books and records of such business.

- **Sec. 2-278. - Suspension or revocation of licenses for nonpayment.**

If the city shall find that any person has willfully avoided payment of the fees imposed by this division, the city may suspend or revoke all city licenses held by such business in accordance with the ordinance pertaining to business licenses.

- **Sec. 2-279. - Severability.**

If the provisions, clause, sentence, paragraph, section or part of this division, or the application thereof to any person, firm, corporation, public agency or circumstance, shall for any reason be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remainder of this division and the application of such provision to other persons, firms, corporations, public agencies or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person, firm, corporation, public agency or circumstances involved.

- **Sec. 2-280. - Myrtle Beach Local Accommodations Special Revenue Fund established.**

An interest bearing and restricted account shall be established and known as the Myrtle Beach Local Accommodations Special Revenue Fund. All revenue received pursuant to this division shall be deposited into this fund, and shall be expended only pursuant to law and at the sole discretion of City Council.

- **Sec. 2-281. - Penalty.**

It shall be unlawful to fail to collect the tax in connection with the rental of accommodations to transients; or fail to remit to the city the tax collected, pursuant to this division; or knowingly provide false information on any form or return to the city; or fail to provide books and records for the purpose of audit upon 24 hours notice. Upon conviction, the penalty shall be as prescribed by law.

(Ord. No. 2001-58, 1-8-02)