RICHLAND COUNTY GOVERNMENT
COMMUNITY PLANNING & DEVELOPMENT
BUSINESS SERVICE CENTER
2020 Hampton Street, Suite 1050, P.O. Box 192, Columbia SC 29202
T 803-576-2287 | F 803-576-2289 | TDD 803-576-2045
bsc@richlandcountysc.gov | richlandcountysc.gov/bsc

Local Accommodations Tax (LAT) Information

Richland County Council approved the Local Accommodations Tax (LAT) requirement effective January 1997. This requirement is authorized by Richland County Ordinance #96-096Hr. They are also authorized by SC Code of Laws Section 6-1-520.

What It Is

1. The LAT is a 3% tax on the gross income from all rentals of accommodations within the unincorporated areas (i.e., not in a City limits) of Richland County.
2. "Accommodations" are defined as any room (excluding meeting and conference rooms), rooms, campground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, motel, inn, condominium, "Bed and breakfast", residence, or any other place in which rooms, lodgings, or sleeping accommodations are furnished for consideration within the unincorporated area of Richland County.
3. LAT does not include revenues generated by the provision of sleeping accommodations to the same person(s) for thirty or more consecutive days. This revenue may be deducted from the overall gross revenue reported.
4. LAT revenues are used for promoting tourism in the Richland County area.

Liability and Payments

5. Payment of the LAT shall be the liability of the consumer of the services, and shall be paid at the time of delivery of the services to which the tax applies.
6. Collection and remittance of the LAT is the responsibility of the business.
7. Businesses must submit three items for processing of LAT payments:
   - a check for the proper amount, including fees and any applicable penalties, payable to Richland County
   - a copy of the State Sales, Use, and Accommodations Tax Summary Report
   - an original, unaltered voucher form for the appropriate reporting period
8. Failure to submit all three items together will result in all documents being returned, and penalties will accrue at 5% per month until all documents are returned properly.
9. Correct vouchers are required. New vouchers may be obtained upon request. If a business submits an altered or incorrect voucher, all submitted documents and payments will be returned and the 5% per month penalty will apply until all documents are returned and accepted.
10. Online payments are available. Using our Online Portal (https://www.richlandcountysc.gov/bsc/renew), business can submit LAT payments. A copy of the State Sales, Use, and Accommodations Tax Summary Report must be submitted by email when paying online.

11. LAT payments are due on the 20th of the month following the reporting period. Failure to pay on time carries a penalty of 5% per month, charged on the original amount due. (Businesses using a 13-month financial period are also required to meet this deadline.)

12. Businesses with zero revenue in a month must still return that month's voucher form to avoid the appearance of delinquency.

Delinquent Payments

13. Businesses with delinquent LAT balances are responsible for paying for those balances, with all applicable penalties. Periods with no payments made will also accrue penalties until revenue is documented and applicable taxes and penalties are paid.

14. Businesses with LAT balances due or payments missing altogether must pay the balances or payments in full before a business license will be issued. Penalties will accrue on the LAT payments until the LAT payments are paid in full.

15. Businesses wishing to pay the LAT for previously unpaid months must submit a copy of the State Sales, Use, and Accommodations Tax Summary for those months for revenue documentation purposes. Failure or inability to provide this documentation will result in assessment of revenue for that period.

16. To obtain a current business license, all balances, including any applicable late fees, must be paid in full on or before each April 30. Any businesses remaining delinquent after this date will continue to accrue LAT and business license penalties until the balance is paid and the business license is renewed.

17. Businesses with bounced LAT checks must pay these amounts, with penalties, with certified funds, and will not be able to obtain a current business license until the balance is paid in full.

18. Penalties cannot be waived and accrue at 5% per month, starting on the first business day following the 20th of each month, unless the 20th is on a weekend or a holiday. Penalties are not compounded, but are based on the original amount due.

Changes to the Business

19. If a business has moved to a new location and owes LAT payments from the previous location, the business will not be able to obtain a new business license until all unpaid taxes are paid in full.

20. If the business has changed ownership and the previous owner was delinquent in LAT payments, the new owner is responsible for paying the unpaid balance. The business will not be able to obtain a current business license until all unpaid taxes are paid in full.

21. Changing the business name does not remove any liabilities that the business may have incurred under the previous business name.

Other Requirements

22. Business licenses are required for businesses doing business in the unincorporated areas of the County, for each year beginning from when the business opened. The deadline to obtain/renew the business license is April 30 each year.

23. Independent contractors, and companies contracted by your business, are required to obtain their own business license. Please verify that all independent contractors and contracted businesses hired by your business have their business license. If not, please contact the Business Service Center to request the appropriate business license application forms.

Enforcement

24. If a business' total annual reported LAT revenues do not coincide with the reported business license revenues for the same year, the business is subject to be audited, with all applicable penalties applied.

25. Businesses may have revenues assessed for months for which no LAT payments have been paid and for which businesses fail or are unable to provide copies of State Sales, Use, and Accommodations Tax Summary Report to document revenue in order to determine the LAT amount and penalties due. Any business requesting to have the assessment adjusted must request such adjustment within ten business days and provide revenue documentation for the month in question.

26. Any person violating the LAT ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be subject to a fine up to $1,087.50 or imprisonment for not more than thirty (30) days or both. 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.

For more information, contact the Richland County Business Service Center at
bsc@richlandcountysc.gov