

State of South Carolina )  
County of York )  
City of Tega Cay )

**Ordinance Number 302 – Providing for  
Local Accommodations Tax**

**WHEREAS**, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Accommodations Tax, effective July 1, 1997:

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Council of the City of Tega Cay, South Carolina in Council duly assembled, that:

**Section 1.** There is hereby imposed a Local Accommodations Tax of three percent (3%) on the gross proceeds derived from the rental or charges for accommodations furnished to transients as provided in Section 12-36-920(A) and is imposed on every person engaged in the business of furnishing accommodations to transients for consideration within the City of Tega Cay. Included are gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist cap, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration. This tax does not apply where the facilities consist of less than six sleeping rooms, contained on the same premises, which is used as the individual's place of abode. The proceeds derived from the lease or rental of sleeping accommodations supplied by the same person for a period of ninety continuous days are not considered proceeds from transients. This tax does not apply to additional guest charges as defined in Section 12-36-920(B) of the Code of Laws of South Carolina, 1976, as amended. Payment of the accommodations tax established hereby shall be the liability of the customer.

**Section 2.** Payment of the accommodations tax established herein shall be remitted by the vendor to the City of Tega Cay, South Carolina on a monthly basis, along with such return or form as may be established by the City for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5%) percent of the sum owed for each month or portion thereof until paid. The failure to collect from the customer the tax imposed by this ordinance shall not relieve the vendor from making the required remittance. The City reserves the

right to audit transaction records and/or returns with appropriate notice to the vendor.

**Section 3.** The failure of any vendor subject to this ordinance to remit to the City the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than that established by State Law or imprisonment for up to thirty (30) days, or both.

**Section 4.** There is hereby established a special account to be known as the Local Accommodations Tax Account into which the taxes remitted shall be deposited by the City and used solely for the purposes provided by law.

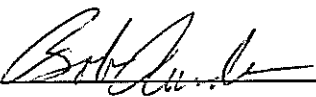
**Section 5.** This ordinance is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

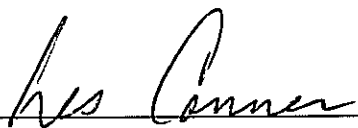
**Section 6.** This ordinance shall become effective immediately and may be implemented after 60 days notification by Council.

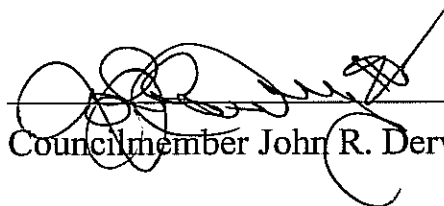
**FIRST READING: November 20, 2006**  
**SECOND READING: December 18, 2006**


Enacted this 18<sup>th</sup> day of December, 2006 by a majority vote of the duly elected Council of the City of Tega Cay.


**SIGNED:**

  
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Mayor Bob Runde


  
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Mayor Pro Tempore Les Conner

  
Councilmember John R. Dervay, II

  
Councilmember Larry S. Harper

  
Councilmember Ron Kirby

ATTEST:

  
Grant W. Duffield  
City Manager, City of Tega Cay