



State Sales, Use, and Accommodations Tax | ST-388

Revised 5/11/2022

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Accommodations Tax Return electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal. Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty. This electronic mandate went into effect on October 1, 2022.

This document provides general information about the Accommodations Tax Return.

WHO NEEDS TO FILE

- Anyone providing short-term accommodations to transients (90 days or less)

WHEN TO FILE

- **Due date:** The Accommodations Tax return and payment are due by the 20th day of the month following the period covered by the return. (For example, your January return is due by February 20)
- **Frequency:** New Accommodations Tax accounts must file returns monthly. Quarterly and annual filing frequencies must be approved in writing by the SCDOR.
- You must file an Accommodations Tax Return for each filing period even if you have no tax liability for the period.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your Retail License number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Gross proceeds of sales, rentals, and withdrawals for own use
- Gross proceeds of sales, rentals, and withdrawals for own use of accommodations
- Out-of-state purchases subject to tax
- Allowable deductions
- Local tax information
 - all counties and municipalities (if applicable) that your business delivers to
 - the county and municipality (if applicable) where your business is located

TAXPAYER'S DISCOUNT

- Taxpayers may claim a discount for filing their Accommodations Tax Return and paying the full amount due by the due date.
 - If your total tax liability is less than \$100, the discount rate is 3%
 - If your total tax liability is \$100 or more, the discount rate is 2%
- Discounts are not allowed to exceed \$3,100 per taxpayer for all locations during the fiscal year (returns for June through May, which are filed July through June).

QUESTIONS? WE'RE HERE TO HELP

- AccommodationsTax@dor.sc.gov
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY
- Learn more about Accommodations Tax at dor.sc.gov/tax/accommodations