

HOSPITALITY TAX/FEE & LOCAL ACCOMMODATIONS TAX INFORMATION

What is the Hospitality Fee/Tax?

There is a 1% hospitality fee and a 1% hospitality tax imposed on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold within an establishment.

Hospitality Fee/Tax imposed: 2%

What is Local Accommodations Tax?

A tax of 2% on the gross proceeds derived from the rental or charges for accommodations furnished to transients as provided in Section 12-36-920(A) and which is imposed on every person engaged or continuing within the jurisdiction of the imposing local government body in the business of furnishing accommodations to transients for consideration.

Local Accommodations Tax: 2%

When is Payment Due?

Payment of the hospitality fee/tax as well as the accommodations tax are to be remitted by the vendor on a monthly basis to the City of Clemson. Remittance forms can be downloaded from the City of Clemson's website or may be picked up in the lower level of city hall within the UB/Finance Department. The monthly remittance form as well as payment must be received no later than the 20th day of the month and shall cover the tax/fee due for the previous month. Payments by mail must be post-marked no later than the 20th day of the month for the tax and/or fees imposed for the previous month. In the event the 20th day of the month occurs on a Saturday or Sunday, the due date for submittal and/or post-mark shall be on the Monday that immediately follows the 20th day of the month. Any tax and/or fees not remitted shall be subject to a penalty of 5% of the sum owed each month, or portion thereof, until paid. The failure to collect from the customer the tax/fee imposed shall not relieve the vendor from making the required remittance. Additionally, when a tax/fee return is filed and the tax/fees due are paid in full on or before the final due date, the vendor is allowed to take a 2% discount.

Where should the remittance for collections be sent?

City of Clemson, Office of Finance, 1250 Tiger Blvd Ste 2, Clemson, SC 29631

Additionally, returns/remittance can be dropped off at the lower level of City Hall within the UB/Finance Department; there is also a night depository drop box at the entrance of the UB/Finance Department.

Who should I contact with questions?

Ms. Sharie Nickles, Assistant Director of Finance

Mr. Joel Seavey, Director of Finance