



TOWN OF YEMASSEE

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Home of the Annual Shrimp Festival

ORDINANCE NO. 2015-05

AN ORDINANCE

PROVIDING FOR A LOCAL ACCOMMODATIONS TAX ON THE RENTAL OR LEASE OF SLEEPING ACCOMMODATIONS TO TRANSIENTS WITHIN THE TOWN OF YEMASSEE

WHEREAS, the General Assembly of the State of South Carolina Title 6, Chapter 1, Article 5 provides for a Local Accommodations Tax, and

WHEREAS, the Yemassee Town Council had originally adopted a local accommodations tax on November 14, 2006, however, the ordinance contained a "sunset" clause which eliminated the tax after a six year period, and

WHEREAS, the Town Council sees the need to reinstate the tax in an effort to generate additional funds to be used for tourism-related purposes.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Town of Yemassee in Council duly assembled, pursuant to Section 6-1-700, et. seq. of the Code, as follows:

Section 1. There is hereby imposed a Local Accommodations Tax of Three Percent (3 %) on the gross proceeds of the lease or rental of sleeping accommodations to transients within the Town of Yemassee (hereinafter "vendor"). Payment of the accommodations tax established hereby shall be the liability of the customer.

Section 2. The tax imposed by this ordinance shall be collected from the customer when payment for rental or sleeping accommodations is tendered and shall be held in trust for the benefit of the Town until remitted as provided in Section 3 below.

Section 3. Payment of the accommodations tax established herein shall be remitted by the vendor to the Town of Yemassee on a monthly basis, along with such return or form as may be established by the Town 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.

Section 4. The failure of any vendor subject to this ordinance to remit to the Town the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.


Section 5. 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 Town and used solely for the purposes provided by law.

Section 6. 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 7. This ordinance shall become effective on January 1, 2016.

DONE AND RATIFIED IN COUNCIL DULY ASSEMBLED, BY POSITIVE MAJORITY, THIS
21 DAY OF December, 2015.

12-12-15
First Reading



Jerry Cook, Mayor

12-21-15
Second Reading



Daniel Anderson, Council Member

ATTEST:




Peggy Bing O'Banner, Council Member

Town Clerk



Jordan Jinks, Council Member



Colin Moore, Council Member