



**City of North Augusta**

100 Georgia Avenue  
P.O. Box 6400  
North Augusta, SC 29861-6400

Phone: (803) 441-4214 Fax: (803) 441-4189

**3% LOCAL ACCOMMODATIONS TAX**

January 2019 to December 2019

## GENERAL INSTRUCTIONS & IMPORTANT INFORMATION

The **City of North Augusta's 3% Local Accommodations Tax** applies to all rental charges for rooms, campground spaces, lodging, or sleeping accommodations furnished to transients for less than 90 consecutive days.

**Payment of the tax** 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. The tax shall be collected by the provider or seller of the services.

The provider of the services shall remit the **Local Accommodations Tax** by the **20th of the following month**. Returns filed, paid and received in our office on time are allowed to deduct a **2%** discount of the tax due from the amount paid. Failure to pay Local Accommodations Tax on time carries a **5% per month penalty**.

Each return must be signed by the preparer. **The preparer's signature certifies that all information submitted is correct and in accordance with the requirements of all City of North Augusta ordinances.**

### GENERAL QUESTIONS ABOUT THE CITY OF NORTH AUGUSTA LOCAL ACCOMMODATIONS TAX

**1. What is a Local Accommodations Tax?**

A 3% tax imposed on the rental charge for rooms, campground spaces, lodging, or sleeping accommodations furnished to transients for less than 90 consecutive days.

**2. What is the purpose of the City's Local Accommodations Tax?**

To fund capital improvement projects located primarily in the downtown and riverfront redevelopment area.

**3. Who is responsible for the collection and remittance of the Local Accommodations Tax?**

The service provider is liable for the collection of the tax from patrons and the monthly remittance of these collections to the City of North Augusta.

**4. How will the tax be remitted?**

Tax will be remitted to the Finance Department by the 20th of each month for the prior month's total collections. Each remittance must include a completed Local Accommodations Tax Monthly Reporting Form included in this booklet.

**5. What if I make my tax payment on or before the due date?**

You are entitled to take a 2% discount of the tax amount due if your return and payment are **received in our office** on or before the final due date.

**6. What if my tax payment is delinquent?**

A penalty payment of 5% per month must accompany all delinquent remittances.

### **Summary of Payments - City of North Augusta - 3% Local Accommodations Tax - 2019**

	JAN. 2019	FEB. 2019	MAR. 2019	APR. 2019	MAY 2019	JUNE 2019
Total Gross						
3% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
<b>TOTAL DUE</b>						
Date Paid						
Check #						

	JULY 2019	AUG. 2019	SPET. 2019	OCT. 2019	NOV. 2019	DEC. 2019
Total Gross						
3% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
<b>TOTAL DUE</b>						
Date Paid						
Check #						

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**MONTH**                      **DUE DATE**  
January 2019                February 20, 2019

Name and address of business  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_\_\_\_

Calculation of tax:	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

*I hereby certify that I have examined this return and to the best of my knowledge and belief, it is a true and complete return.*

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**MONTH**                      **DUE DATE**  
February 2019              March 20, 2019

Name and address of business  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_\_\_\_

Calculation of tax:	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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**MONTH**                      **DUE DATE**  
March 2019                 April 20, 2019

Name and address of business  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_\_\_\_

Calculation of tax:	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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MONTH DUE DATE  
April 2019 May 20, 2019

Name and address of business  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_\_\_\_

Calculation of tax:	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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MONTH DUE DATE  
May 2019 June 20, 2019

Name and address of business  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_\_\_\_

Calculation of tax:	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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MONTH DUE DATE  
June 2019 July 20, 2019

Name and address of business  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_\_\_\_

Calculation of tax:	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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MONTH DUE DATE  
July 2019 August 20, 2019

Name and address of business

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Calculation of tax:

Total Gross Proceeds  
on Rental Charges \$ \_\_\_\_\_  
3% of Gross Proceeds \$ \_\_\_\_\_  
Less 2% Discount  
(if paid by due date  
20th of Month) \$ \_\_\_\_\_  
Plus 5% Penalty per  
Month *(late)* \$ \_\_\_\_\_  
TOTAL DUE \$ \_\_\_\_\_

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MONTH DUE DATE  
August 2019 September 20, 2019

Name and address of business

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Calculation of tax:

Total Gross Proceeds  
on Rental Charges \$ \_\_\_\_\_  
3% of Gross Proceeds \$ \_\_\_\_\_  
Less 2% Discount  
(if paid by due date  
20th of Month) \$ \_\_\_\_\_  
Plus 5% Penalty per  
Month *(late)* \$ \_\_\_\_\_  
TOTAL DUE \$ \_\_\_\_\_

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MONTH DUE DATE  
September 2019 October 20, 2019

Name and address of business

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Calculation of tax:

Total Gross Proceeds  
on Rental Charges \$ \_\_\_\_\_  
3% of Gross Proceeds \$ \_\_\_\_\_  
Less 2% Discount  
(if paid by due date  
20th of Month) \$ \_\_\_\_\_  
Plus 5% Penalty per  
Month *(late)* \$ \_\_\_\_\_  
TOTAL DUE \$ \_\_\_\_\_

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**MONTH**                      **DUE DATE**  
**October 2019**              **November 20, 2019**

**Name and address of business**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Signature:** \_\_\_\_\_

<b>Calculation of tax:</b>	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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**MONTH**                      **DUE DATE**  
**November 2019**              **December 20, 2019**

**Name and address of business**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Signature:** \_\_\_\_\_

<b>Calculation of tax:</b>	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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**MONTH**                      **DUE DATE**  
**December 2019**              **January 20, 2020**

**Name and address of business**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Signature:** \_\_\_\_\_

<b>Calculation of tax:</b>	
Total Gross Proceeds on Rental Charges	\$ _____
3% of Gross Proceeds	\$ _____
Less 2% Discount (if paid by due date 20th of Month)	\$ _____
Plus 5% Penalty per Month ( <i>late</i> )	\$ _____
TOTAL DUE	\$ _____

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