



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 2023 to December 2023

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 - 2023

| | JAN. 2023 | FEB. 2023 | MAR. 2023 | APR. 2023 | MAY 2023 | JUNE 2023 |
|----------------------|-----------|-----------|-----------|-----------|----------|-----------|
| Total Gross | | | | | | |
| 3% of Gross | | | | | | |
| - 2% Discount | | | | | | |
| + 5% Penalty per mo. | | | | | | |
| TOTAL DUE | | | | | | |
| Date Paid | | | | | | |
| Check # | | | | | | |

| | JULY 2023 | AUG. 2023 | SEPT. 2023 | OCT. 2023 | NOV. 2023 | DEC. 2023 |
|----------------------|-----------|-----------|------------|-----------|-----------|-----------|
| Total Gross | | | | | | |
| 3% of Gross | | | | | | |
| - 2% Discount | | | | | | |
| + 5% Penalty per mo. | | | | | | |
| TOTAL DUE | | | | | | |
| Date Paid | | | | | | |
| Check # | | | | | | |

CITY OF NORTH AUGUSTA
P O BOX 6400 NORTH AUGUSTA SC 29861-6400 PHONE: 803-441-4214
3% LOCAL ACCOMMODATIONS TAX

MONTH **DUE DATE**
January 2023 February 20, 2023

| | | Calculation of tax: | |
|-------------------------------------|----------------------|----------------------------|-------|
| Name and address of business | Total Gross Proceeds | | |
| _____ | on Rental Charges | \$ | _____ |
| _____ | 3% of Gross Proceeds | \$ | _____ |
| _____ | Less 2% Discount | | |
| | (if paid by due date | \$ | _____ |
| | 20th of Month) | | |
| ID # _____ | Plus 5% Penalty per | | |
| | Month <i>(late)</i> | \$ | _____ |
| Signature: _____ | 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 2023 March 20, 2023

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

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MONTH **DUE DATE**
March 2023 April 20, 2023

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

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MONTH
April 2023

DUE DATE
May 20, 2023

Name and address of business

ID # _____
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
May 2023

DUE DATE
June 20, 2023

Name and address of business

ID # _____
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
June 2023

DUE DATE
July 20, 2023

Name and address of business

ID # _____
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 2023 August 20, 2023

| | Calculation of tax: | |
|------------------------------|--|----------|
| Name and address of business | 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>) | \$ _____ |
| ID # _____ | | |
| Signature: _____ | TOTAL DUE | \$ _____ |

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MONTH **DUE DATE**
August 2023 September 20, 2023

| | Calculation of tax: | |
|------------------------------|--|----------|
| Name and address of business | 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>) | \$ _____ |
| ID # _____ | | |
| Signature: _____ | TOTAL DUE | \$ _____ |

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MONTH **DUE DATE**
September 2023 October 20, 2023

| | Calculation of tax: | |
|------------------------------|--|----------|
| Name and address of business | 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>) | \$ _____ |
| ID # _____ | | |
| Signature: _____ | TOTAL DUE | \$ _____ |

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MONTH **DUE DATE**
October 2023 **November 20, 2023**

| | | Calculation of tax: | |
|-------------------------------------|--|----------------------------|----------|
| Name and address of business | 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> | | \$ _____ |
| ID # _____ | | | |
| Signature: _____ | TOTAL DUE | | \$ _____ |

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MONTH **DUE DATE**
November 2023 **December 20, 2023**

| | | Calculation of tax: | |
|-------------------------------------|--|----------------------------|----------|
| Name and address of business | 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> | | \$ _____ |
| ID # _____ | | | |
| Signature: _____ | TOTAL DUE | | \$ _____ |

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MONTH **DUE DATE**
December 2023 **January 20, 2024**

| | | Calculation of tax: | |
|-------------------------------------|--|----------------------------|----------|
| Name and address of business | 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> | | \$ _____ |
| ID # _____ | | | |
| Signature: _____ | TOTAL DUE | | \$ _____ |

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