



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 2024 to December 2024

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 - 2024

	JAN. 2024	FEB. 2024	MAR. 2024	APR. 2024	MAY 2024	JUNE 2024
Total Gross						
3% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
TOTAL DUE						
Date Paid						
Check #						

	JULY 2024	AUG. 2024	SEPT. 2024	OCT. 2024	NOV. 2024	DEC. 2024
Total Gross						
3% of Gross						
- 2% Discount						
+ 5% Penalty per mo.						
TOTAL DUE						
Date Paid						
Check #						

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MONTH **DUE DATE**
January 2024 February 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)		
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 2024 March 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)		
ID # _____	Plus 5% Penalty per		
	Month <i>(late)</i>	\$	_____
Signature: _____	TOTAL DUE	\$	_____

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MONTH **DUE DATE**
March 2024 April 22, 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)		
ID # _____	Plus 5% Penalty per		
	Month <i>(late)</i>	\$	_____
Signature: _____	TOTAL DUE	\$	_____

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MONTH
April 2024

DUE DATE
May 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)	\$	_____
ID # _____	Plus 5% Penalty per Month <i>(late)</i>	\$	_____
Signature: _____	TOTAL DUE	\$	_____

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MONTH
May 2024

DUE DATE
June 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)	\$	_____
ID # _____	Plus 5% Penalty per Month <i>(late)</i>	\$	_____
Signature: _____	TOTAL DUE	\$	_____

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MONTH
June 2024

DUE DATE
July 22, 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)	\$	_____
ID # _____	Plus 5% Penalty per Month <i>(late)</i>	\$	_____
Signature: _____	TOTAL DUE	\$	_____

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MONTH **DUE DATE**
July 2024 August 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)	\$ _____
ID # _____		Plus 5% Penalty per Month <i>(late)</i>	\$ _____
Signature: _____		TOTAL DUE	\$ _____

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MONTH **DUE DATE**
August 2024 September 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)	\$ _____
ID # _____		Plus 5% Penalty per Month <i>(late)</i>	\$ _____
Signature: _____		TOTAL DUE	\$ _____

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MONTH **DUE DATE**
September 2024 October 21, 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)	\$ _____
ID # _____		Plus 5% Penalty per Month <i>(late)</i>	\$ _____
Signature: _____		TOTAL DUE	\$ _____

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MONTH **DUE DATE**
October 2024 **November 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)	\$ _____
ID # _____		Plus 5% Penalty per Month <i>(late)</i>	\$ _____
Signature: _____		TOTAL DUE	\$ _____

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MONTH **DUE DATE**
November 2024 **December 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)	\$ _____
ID # _____		Plus 5% Penalty per Month <i>(late)</i>	\$ _____
Signature: _____		TOTAL DUE	\$ _____

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MONTH **DUE DATE**
December 2024 **January 20, 2025**

		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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