



CITY OF YORK

10 NORTH ROOSEVELT • P.O. BOX 500
YORK, SOUTH CAROLINA 29745
(803) 684-2341 • (803) 684-1705 FAX
www.yorksc.gov

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SETH DUNCAN
City Manager

July 13, 2021

RE: Accommodations Tax Reporting Forms

Dear Business Owner/Manager,

The City of York would like to provide you with an updated Accommodations Tax Reporting Form and provide more information regarding a change that recently occurred.

Up until now, the A-Tax Reporting form has permitted businesses to subtract and retain 3% of the tax collected, if paid by the 20th of the month. A review by both the Municipal Association of South Carolina and the York City Attorney have found the 3% deduction to be improper and not an expenditure in compliance with the purpose for which the tax is collected.

According to SC Code of Laws, revenue generated by these taxes must be used exclusively for the following purposes:

Accommodations Tax (Sec. 6-1-530)

Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums.

Tourism-related cultural, recreation, or historic facilities.

Beach access, renourishment, or other tourism-related lands and water access.

Highways, roads, streets, and bridges providing access to tourist destinations.

Advertisements and promotions related to tourism development.

Water and sewer infrastructure to serve tourism-related demand.

Since the sharing of revenue collected is not an intended purpose of the tax, it is improper for the City to allow businesses to keep any portion of the taxes collected. Beginning August 1st, please use the updated form enclosed. This form can also be found on our website at www.yorksc.gov. Please remember to remit the full amount collected without any deductions.

If you have any questions, please feel free to reach out to myself at 803-627-9069 or via email at sduncan@yorksc.gov.

Thank you for your assistance and understanding, and we wish you and your business continued success here in the City of York.

Sincerely,

Seth Duncan
City Manager