

Accommodations & Sales Tax Informational Packet for Rental Properties

Each property owner who rents a residential accommodation to tourist is responsible for collecting the taxes listed below and submitting them to the appropriate state and local agencies.

Residential rentals require remittance of the following taxes:

State Sales Tax	5%	Remitted to the State
State Local Option Sales Tax	1%	Remitted to the State
County Transportation Tax	1%	Remitted to the State
School District/ Education Tax	1%	Remitted to the State
State Accommodation Tax	2%	Remitted to the State
County Accommodation Tax	2%	Remitted to the County
Local Accommodation Tax	1%	Remitted to the County
Total 13%		

The owner can designate their agent to collect and remit these taxes. However, the property owner is ultimately responsible for the proper payment of these taxes. Failure to comply with the provisions could result in penalties and interest charges.

The Town of Kiawah Island does not directly collect any of these taxes or help setup the tax remittance accounts. For questions concerning the taxes, please contact:

- Charleston County Revenue Collection Department: 843-202-6080
- State of South Carolina Department of Revenue: 803-898-5970 or AccommodationsTax@dor.sc.gov

Note: Homeowners or authorized agents using Homeaway/VRBO are responsible for having an accommodation tax account and reporting the accommodation taxes due to Charleston County, South Carolina (3%). Homeowners or authorized agents using Airbnb are responsible for reporting and remitting the accommodation taxes due to Charleston County, South Carolina (3%).

How to Setup State Accommodations Tax Account:

If you need assistance, please call SCDOR at 803-898-5970 or visit <https://dor.sc.gov/sales-use-tax-index/accommodations> .

How to Setup Charleston County Accommodations Tax Account:

You can apply online at <https://www.charlestoncounty.gov/departments/revenue-collections/local-accommodations-tax-application.php>