

**ORDINANCE NO. 4-1008**  
**PROVIDING FOR A LOCAL ACCOMODATIONS TAX**

**WHEREAS**, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Accommodations Tax, effective July 1, 1997:

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Council of the City/Town of RIDGEWAY in Council duly assembled, pursuant to Section 6-1-500, et. seq. of the Code, as follows:

**Section 1.** There is hereby imposed a Local Accommodations Tax of TWO- PERCENT (2%) on the gross proceeds derived from rental or charges for accommodations furnished to transients for consideration, as described in Section 12-36-920(A) of the 1976 Code, by any person within the City/Town of RIDGEWAY (hereinafter “vendor”).

**Section 2.** Payment of the accommodations tax established herein shall be remitted by the vendor to the City/Town of RIDGEWAY on a monthly basis, along with such return or form as may be established by the City/Town for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5%) percent of the sum owed for each month or portion thereof until paid.

**Section 3.** The failure of any vendor subject to this ordinance to remit to the City/Town the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.

**Section 4.** There is hereby established a special account to be known as the Local Accommodations Tax Account into which the taxes remitted shall be deposited by the City/Town and used solely for the purposes provided by law.

**Section 5.** This ordinance is subject to the constitution and laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

**Section 6.** This ordinance shall become effective on JANUARY 1, 2017.

DONE AND RATIFIED IN COUNCIL DULY ASSEMBLED, BY POSITIVE  
MAJORITY, THIS 13<sup>TH</sup> DAY OCTOBER, 2016.

Mayor

ATTEST:

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Clerk

First Reading: 9/8/16

Second Reading: 10/13/16