



# ACCOMMODATIONS TAX & BEACH PRESERVATION FEE



**If you own residential property in the Town of Hilton Head Island and you rent it short term, you need to know the following rules and regulations:**

## What are the Town's Accommodation Tax/Beach Preservation Fee requirements?

Town Code Sec 4-10-30 and 4-9-30 requires anyone renting residential sleeping accommodations to the same person for less than 90 days to collect and remit Accommodations and Beach Preservations Fees (ATX). Additionally, other state and county taxes must be collected.

If you own residential rental property you need to know the following:

- ✓ If you own more than one rental property, you will need a business license in addition to an ATX permit.
- ✓ If you hold ownership of more than one property as a one member LLC, you will need a business license.
- ✓ If you rent through a property management company and they remit the payments on your behalf, you must provide the name of the management company.
- ✓ If your property is used for long term rentals, a copy of the lease must be submitted.

You can obtain the Business License/Accommodation Tax and Beach Preservation Fee Permit/Application at :

[www.hiltonheadislandsc.gov](http://www.hiltonheadislandsc.gov)



## Taxes To be Remitted to the Town (3%)

- 1% Local Accommodations tax
- 2% Beach Preservation fee

These taxes/fees are due by the 20th day following the end of the calendar quarter.

## When are Town tax payments due?

- 1st qtr: Must be received by the Town by April 20th.
- 2nd qtr: Must be received by the Town by July 20th.
- 3rd qtr: Must be received by the Town by October 20th.
- 4th qtr: Must be received by the Town by January 20th..

## Taxes to be remitted to the State of South Carolina (7%)

- 5% State sales tax (for ATX sales/rentals)
  - 2% State Accommodations tax
- Contact the state for remittance date for taxes collected on their behalf.

## How and where do I remit my Town payments?

You must obtain an ATX permit number and submit your payments as follows:

Each credit card payment is limited to \$2,500.

**Online:**  
[www.hiltonheadislandsc.gov](http://www.hiltonheadislandsc.gov)

**By mail:** Checks to this address:  
Hilton Head Island Town Hall  
One Town Center Court  
Hilton Head Island, SC 29928

**In person:** Credit card, cash and checks will be accepted at Town Hall.

## What else do I need to know?:

Penalties and fines associated with non-compliance with application and remittance requirements:

- ✓ Late fees of 5% of the unpaid amount...for each month or portion thereof after the due date until paid will be assessed.
- ✓ Accounts with payments outstanding two weeks after the due date may be subject to a municipal summons with fines of up to \$1,092.50.
- ✓ Continued non-payment of amounts due may result in liens being placed on the property.

## Contact Information:

### SC Dept of Revenue (SCDOR):

If operating a retail business a State Retail License must be obtained.

New businesses should contact the SCDOR to determine their process for applying for a tax ID number and certificates, payment remittance and time-frames.

Contact: (803)898.5788  
[www.sctax.org](http://www.sctax.org)

### Beaufort County Auditor's Office: (843)255-2509

[www.bcgov.net](http://www.bcgov.net)

Beaufort County assesses an annual Personal Property Tax on the value of the rental property appliances & furniture.

### Internal Revenue Service:

(800)829-1040  
[www.irs.gov](http://www.irs.gov)

### Town of Hilton Head Island:

One Town Center Court  
Hilton Head Island, SC 29928  
Phone: (843)341-4677

[www.hiltonheadislandsc.gov](http://www.hiltonheadislandsc.gov)

