

Important NOTICE

To all Hotel/Motel owners:

Spartanburg County has a Local Option Accommodations Tax of 3%. This tax must be paid monthly by the 20th of the following month and is paid directly to Spartanburg County. This Local Option Accommodations Tax is in addition to the 5% or 6% State Sales Tax and the 2% State Accommodations Tax.

The Spartanburg County Local Option Accommodations Tax of 3% is paid directly to Spartanburg County at the following address:

**Spartanburg County
Finance Department
P.O. Box 5666
Spartanburg, SC 29304**

A copy of the first page of your State Sales Tax Return (ST-388) should be sent with your check. The 3% is applied to line 3 of column C of this form.

If you have any questions, please contact:

**A. G. Rickett, Finance Director
Telephone number: 864/596-3626
Fax number: 864/596-3445
E-mail: arickett@spartanburgcounty.org**

Items exempt from the State & Local Accommodations Tax:

- Room rental to same person for 90 or more consecutive days
- Sales to the federal government
- Rental of meeting rooms, conference rooms
- Golf packages