



City of Seneca

P O Box 4773

221 East North First Street

Seneca, South Carolina 29679

Phone: (864)885-2700, Fax: (864)885-2701

www.seneca.sc.us

Council Members:

Lekesha Benson

Scott Durham

WC Honeycutt, Jr.

Dana Moore

Ernest Riley

Denise Rozman

Joel Ward

Mayor Daniel W. Alexander
Mayor Pro Tem Ronnie O'Kelley

July 31, 2024

Dear Business Owner,

In 2009, the City of Seneca adopted ordinance 2009-14, an ordinance which establishes a one and a half percent (1.5%) Local Accommodations Tax on gross proceeds derived from the rental or charges for any room, campground spaces, lodging or sleeping accommodations within the city limits of Seneca.

Enclosed is additional information about the collections, reporting and remitting of this 1.5% tax along with a reporting form to remit with payment. If you have any questions, please contact the Business License office at 864-885-2700.

Sincerely,

Danielle Smith
Finance Director



CITY OF SENECA
 P.O. Box 4773
 221 East North 1st Street
 Seneca, South Carolina 29679
 P : (864) 885-2700 / F : (864) 885-2701
 www.seneca.sc.us

Accommodations Tax Reporting Form

Filing Period: (Month) _____

Quarter: _____ Year: _____

Business Name: _____

Physical Address: _____

City: _____

State, Zip: _____

Federal ID or SS#: _____

Contact Name: _____

Phone Number: _____ Ext: _____

Email: _____

1. Accommodations Tax: \$ _____ X .015 1. \$ _____

2. Penalty for Delinquent Fees (*per month if not paid by due date*)
 _____ X 5% (.05) X _____ 2. _____

A Tax From Line 1

Number of months late

(Late Fee)

3. Total Accommodation Tax Due to the City of Seneca 3. \$ _____

(Line 1 + Line 2)

(Total Due)

I certify that all information stated above is true and accurate to the best of my knowledge and belief.

Signature _____

Date _____

Business License Office Contact:
 Eunice Colchado, Finance, Business License Administrator
 P: (864) 885-2700 F: (864) 885-2701
 Email: ecolchado@seneca.sc.us

OFFICE USE ONLY:

ACC ID	Payment Amount	Type of Payment	Receipt #	Date Paid
	\$	Cash CK# _____ CC MO		

CITY OF SENECA

ORDINANCE NO. 2009-14
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 of Seneca 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 one and one-half (1½%) percent 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 of Seneca (hereinafter "vendor").

Section 2. Payment of the accommodations tax established herein shall be remitted by the vendor to the City of Seneca on a monthly basis, along with such return or form as may be established by the City 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. The failure to collect from the customer the tax imposed by this ordinance shall not relieve the vendor from making the required remittance.

Section 3. The failure of any vendor subject to this ordinance to remit to the City 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 and used solely for the purposes provided by law.

Section 5. This ordinance is subject to the constitution and the 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~~ ^{May} 1, 2010.

PROPOSED ORDINANCE APPROVED AS TO FORM this 13 day of Oct, 2009


MICHAEL J. SMITH, City Attorney

APPROVED AND RATIFIED on First Reading this 13 day of Oct, 2009 by a vote of:

8 YES 0 NO 0 ABSTAIN

APPROVED AND RATIFIED AND ADOPTED on Second and Final Reading this 10 day of Nov, 2009 by a vote of:

9 YES 0 NO 0 ABSTAIN

Bernice A. Hayes, Clerk

Attest: [Signature], Mayor

CITY OF SENECA

ORDINANCE NO. 2003- 20

AN ORDINANCE TO AMEND
THE HOSPITALITY AND ACCOMODATIONS TAX ORDINANCE

NOW, THEREFORE, BE IT ORDAINED:

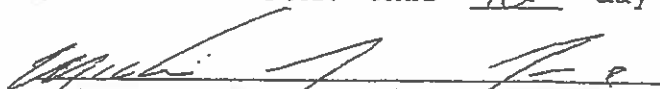
The Hospitality and Accomodations tax for the City of Seneca is amended as follows:

- 1) Section 1 (c) and Section 1-112(c) shall be amended by adding the following:

If the last date collections and reports are required to be submitted to the City falls on a Saturday, Sunday or legal Holiday, the collections and reports shall not be considered late if they are received by the City no later than the next business day. If said collections and reports are mailed, then payment shall not be considered late if postmark date is no later than the next business day following the Saturday, Sunday or legal holiday as hereinabove cited.

- 2) Said amendment shall take effect retroactively to the initial date of this ordinance.

PROPOSED ORDINANCE APPROVED AS TO FORM this 12th day of AUG, 2003


MICHAEL J. SMITH, City Attorney

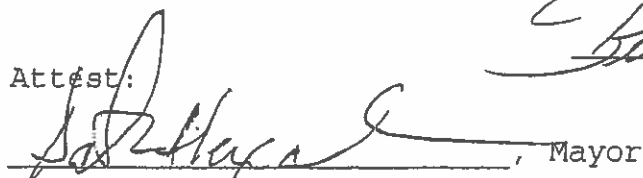
APPROVED AND RATIFIED on First Reading this 12th day of AUG, 2003 by a vote of:

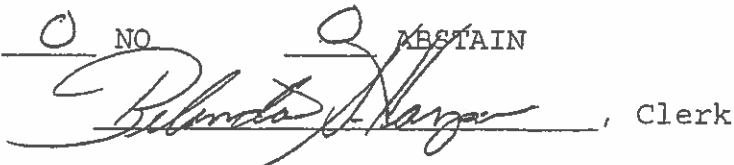
9 YES 0 NO 0 ABSTAIN

APPROVED AND RATIFIED AND ADOPTED on Second and Final Reading this 9 day of SEPT, 2003 by a vote of:

9 YES 0 NO 0 ABSTAIN

Attest:


Mayor


Clerk