

The Tourism and Development Fee (TDF) is a 3% fee* to be imposed on hotels, motels and other accommodations in the City. This fee is dedicated to the purpose of increasing the attraction of, and improving the services provided to tourists.

**3% of Gross Receipts (Less Allowable Deductions, which are the Gross Proceeds received from the lease or rental of sleeping accommodations supplied to the same person for a period of 30 continuous days)*

A) Who is responsible for collecting and remitting the Tourism and Development Fee?

Any business which provides sleeping accommodations to the same person or persons for a period of less than 30 days is required to collect and remit TDF to the City of Columbia.

B) How will TDF be remitted?

The TD Fee is to be remitted to the City of Columbia on a monthly basis, payable by the 20th day of each month. Each remittance should be accompanied by a completed and signed Tourism Development Reporting Coupon. **This fee should not be remitted to the State of South Carolina. This fee is not a local option sales tax.**

C) Is this the same fee that is paid to the state?

No. The state of South Carolina collects an Accommodations Tax. The Tourism Development Fee (TDF) is payable to the City of Columbia for the purpose of improving services to tourists.

D) What if the payment is late?

A 5% penalty per month in addition to the Tourism Development Fee must accompany all delinquent remittances. The penalty for violation can accrue up to a maximum of 100% on the original monthly fee. Additionally, violators may be deemed guilty of a misdemeanor, subject to a \$500 fine and/or imprisonment for up to thirty (30) days for disregard of this Ordinance.

E) Are there are exclusions to the ordinance?

Yes. Meeting and conference room rentals are excluded as well as lodging rentals to the same person or persons for a continuous 30 days.

F) What if I don't rent my unit every month?

If there is \$0.00 gross receipts for a particular month(s) then you must still remit the coupon, and report \$0.00.

G) Is local TDF the same as State TDF?

No. SC charges an accommodations tax, this is a City of Columbia fee dedicated to the purpose of increasing the attraction of, and improving the services provided to tourists.

H) What if I lose my coupons can I get more?

Payment Coupons for TDF will be provided by the Business License Division. If you lose these coupons, or need additional coupons, you can visit our website and print off a copy to submit or you can call our office and we will be happy to email you an electronic copy.

I) Can I do this online?

Yes! Online submissions for Tourism Development Fees can be made using our Online Reporting Tool. You can access the form at the link below. <https://columbiasc.hdlgov.com/>

Answer the questions on the form and click submit. The report will come to our office, we will then create an invoice and email it to you. This invoice can then be paid online, or you can mail in payment along with the invoice.