

### Local Hospitality Tax Imposed by Local Governments

County	County % Imposed	City % Imposed (if known)
Abbeville		Abbeville - 2%
Aiken		North Augusta - 2%
Allendale		
Anderson		Anderson - 2%
Bamberg		
Barnwell		Barnwell - 2%
Beaufort	Unincorporated areas - 2%	Beaufort - 2%; Hilton Head - 2%; Port Royal - 2%; Bluffton - 2%; Hardeeville - 2%
Berkeley		Moncks Corner - 2%
Calhoun		
Charleston		Charleston - 2%; N. Charleston - 2%; Mt. Pleasant - 2%; Folly Beach - 2%; Sullivan's Island - 2%
Cherokee		Gaffney - 2%
Chester		
Chesterfield		Chesterfield - 2%
Clarendon	Unincorporated areas - 2%	
Colleton	Entire county - 2% except in incorporated limits of Edisto Beach and Walterboro	Edisto Beach - 2%; Walterboro - 1%
Darlington		Hartsville - 2%; Darlington - 2%
Dillon	Unincorporated areas - 2%	
Dorchester		Summerville - 2%
Edgefield		Edgefield - 2%; Johnston - 2%
Fairfield		
Florence	Unincorporated areas - 2%;	Florence - 1%
Georgetown	Entire county - 2% except in incorporated limits of Georgetown and Pawleys Island	Georgetown - 2%; Pawleys Island - 2%
Greenville	Unincorporated areas - 2%	Greenville - 2%; Greer - 2%; Fountain Inn - 2%; Mauldin - 2%; Simpsonville - 2%; Travelers Rest - 2%;
Greenwood		
Hampton		
Horry	Unincorporated areas - 2.5%; Incorporated areas - 1.5%	
Jasper	Unincorporated areas - 2%	Hardeeville - 2%; Ridgeland - 2%
Kershaw		Camden - 2%
Lancaster		Lancaster - 2%
Laurens		Laurens - 1%; Clinton - 2%.
Lee		
Lexington		<del>Lexington - 2% - REPEALED</del>
Marion		Marion - 2%
Marlboro		Bennettsville
McCormick		
Newberry		Newberry - 2%
Oconee		Seneca - 2%
Orangeburg		Orangeburg - 2%
Pickens		Clemson - 2%; Easley - 2%; Pickens - 2%
Richland	Unincorporated areas - 2%; Eastover - 1%; Irmo - 1%	Columbia - 2%; Forest Acres - 2%; Arcadia Lakes - 2%; Blythewood - 2%; Cayce - 2%
Saluda		No
Spartanburg*	Unincorporated areas - 2%; Pacolet - 1%	Campobello - 2%; Chesnee - 2%; Cowpens - 2%; Duncan - 2%; Greer - 2%; Inman - 2%; Landrum - 2%; Lyman - 2%; Pacolet - 1%; Reidville - 2%; Spartanburg - 2%; Wellford - 2% and Woodruff - 2%.
Sumter	Unincorporated areas - 2%	Sumter - 2%
Union	Entire county - 1%	Union - 1%
Williamsburg		
York	Unincorporated areas - 2%; Incorporated limits of Hickory Grove, McConnells, Sharon and Smyrna - 1%	Clover - 2%; Fort Mill - 2%; Rock Hill - 2%; Tega Cay - 2%; York - 2%

Revised 4/2014