The Hospitality Tax is two percent (2%) applied to Gross Receipts derived from the sale within the City of Lancaster of prepared or modified foods and beverages intended for immediate consumption (whether consumed on-premises or picked up by the customer). The tax is paid by the customer, collected by the establishment, and remitted by the establishment to the City. Tax collected is remitted to the City on a monthly basis using a monthly reporting period.

Please do not remit to the SC Department of Revenue - this fee is not a local option sales tax.

IF YOU HAVE QUESTIONS, NEED A COPY OF THE CITY’S HOSPITALITY TAX GUIDELINES, OR DESIRE OTHER ASSISTANCE, PLEASE CONTACT THE BUSINESS LICENSE OFFICE AT 803-289-1462.

The City of Lancaster is not responsible for mail delivery.

If you have not received your return by the fifth of the month, please call our office at 803-289-1462.

07/28/10
PLEASE . . .

• USE THE HOSPITALITY TAX RETURN FORM MAILED TO YOU EACH MONTH! The current form sent to you may contain changes in procedures or penalties, review carefully.

• Do not round off numbers, enter actual dollars and cents.

• Notify us of any changes in business name, mailing address, contact person, or ownership.

• Be sure to file a return each month, even if no tax is due; include the reason, e.g., not yet open, seasonal business only, etc.

• Be sure to sign the return and include the contact information requested.

If you have any questions, please contact us at 803-289-1462.

Your cooperation is appreciated.

City of Lancaster  
Hospitality Tax  
PO Box 1149  
Lancaster, SC 29721-1149  
803-289-1462 Tel  
803-286-6110 Fax