



Updated January 1, 2025

Effective January 1, 2024, Litchfield-by-the-Sea (LBTS) will charge all short-term rental guests an admission fee, called a “Resort Fee.” The Resort Fee is \$15 per night (not per guest), with a cap at 14 nights / \$210 and is collected by those managing the rental and is critical to the verification of bar code processing.

Owners who self-manage their rentals are responsible for collecting and remitting Resort Fee funds to LBTS.

#### Definition of “Self-Managed” Rental

“Self-managed” means that the owner does not book their rentals through one of our agency partners (Dunes, Dieter, Litchfield Company, Litchfield Real Estate, Lachicotte, James Smith Realty, Tidelife, Peace Vacations, or Hammock Coast), and instead uses any other method to book their rentals, including, but not limited to:

- online marketplaces that connect hosts with renters, such as Airbnb, VRBO, Vacasa, HomeAway, Evolve, or any similar platform; and
- direct bookings with friends/family/acquaintances using text, phone, e-mail.

If no exchange of funds, goods, or services occurs for use of the property, then the guest is not a “rental guest” and does not need to pay the Resort Fee.

#### Calculation of Resort Fee Remittance

Owners who manage their rentals will collect \$15 per rental night for the Resort Fee. The owner should withhold \$2 of each \$15 to cover relevant municipal sales and accommodations taxes. The remaining \$13 of each \$15 must be remitted to LBTS by the 15<sup>th</sup> of the month following the completion of the reservation.

Example: Rental Guest stays onsite March 1-5, for a total of 4 nights.

- Rental Guest pays \$60 in Resort Fee funds.
- Owner withholds \$8 to cover the applicable state and county taxes.
- Owner remits \$52 to LBTS by April 15.

#### Remittance Instructions:

By check to: Litchfield-by-the-Sea Community Association, Inc.  
49 Wall St.  
Pawleys Island, SC 29585