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Aiken (city) vacation rental checklist

Aiken County, South Carolina | Rules checked November 6, 2026

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Aiken has no short-term rental ordinance yet. The city says not every zone allows rentals under 30 days and some need a special exception, and the city attorney's view is that they violate residential zoning. Rental units must be registered, and guests pay 9% state-collected tax plus the city's 3% accommodations tax, which owners must file themselves.

Ideas floated for the coming ordinance include yearly permits, caps per lot or block, limits on commercially owned rentals, and a blackout window around the Masters. None are adopted yet.

Enforcement today is driven by neighbor complaints.

Airbnb's South Carolina tax article lists the state taxes and the local taxes the state administers, plus a short list of county and city taxes. No local tax in this county is on that list, so file the local accommodations tax yourself, even on Airbnb bookings.

Licensing steps

STATE OF SOUTH CAROLINA

- [ ] **Get a retail license for direct bookings**
  If you take bookings yourself, you need a SCDOR retail license for each rental property and must file and pay electronically through MyDORWAY. If you rent only through a property manager or an online travel company that takes the payment, they remit the state tax and you don't need a license. Rent no more than one week a quarter and you can file once a year instead.
  MyDORWAY: https://mydorway.dor.sc.gov/
- [ ] **Know what the platform collects**
  Airbnb collects the 5% sales tax, 2% accommodations tax, and the local sales taxes the state collects, on its bookings. It also collects some county and city accommodations taxes, but only in the places it lists. Everything else is yours to file.
- [ ] **Register for local taxes**
  Many counties and cities charge their own accommodations tax (up to 3%), a hospitality tax, or a beach preservation fee. They collect these directly, so you register with the county or city even if a platform pays your state tax.
- [ ] **Check your property tax rate**
  A home that is your legal residence keeps the 4% assessment ratio only if it is rented out 72 days or less a year. Rent it more and it is taxed as a 6% rental property. Ask your county assessor.
- [ ] **Then your county and city**
  Business licenses, rental permits, and zoning are where South Carolina towns differ most. Pick your area.

AIKEN COUNTY, SOUTH CAROLINA

- [ ] **Know which accommodations tax you owe**
  Outside city limits, file the county's 3% with Aiken County Finance. Aiken and North Augusta charge their own 3%; ask the county whether any county share applies inside a city.
- [ ] **Then your city or area**
  Pick your area.

CITY OF AIKEN

- [ ] **Check zoning with Planning**
  Call the Planning Department to see whether your zone allows a short-term rental or needs a special exception.
- [ ] **Register the rental unit and get a business license**
  Register each rental unit with the city and name a local agent. Ask Business Licensing which license applies.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 9% (state sales and accommodations tax plus local sales taxes). Airbnb collects it on its bookings; for direct bookings, get a SCDOR retail license and file through MyDORWAY. Apply for, collect, and remit the city's 3% accommodations tax to the City of Aiken business license office by the 20th. Many rental agencies remit only the state taxes, so check what yours does.

Who to contact

Planning Department: 803-642-7608
Business Licensing: 803-642-7642

Official sources

South Carolina Department of Revenue: Accommodations tax. https://dor.sc.gov/tax/accommodations

Airbnb: Collection and remittance by Airbnb in South Carolina. https://www.airbnb.com/help/article/2328

South Carolina Department of Revenue: Revenue Ruling #15-4: vacation rentals of a residence-
. https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/RR15-4.pdf

Aiken County (Municode): Code section.
https://library.municode.com/sc/aiken_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH22TA_ARTVIILOACTA

City of Aiken: Business licensing: short-term rentals. https://www.cityofaikensc.gov/business-licensing/short-term-rentals/

City of Aiken (Municode): Code section.
https://library.municode.com/sc/aiken/codes/code_of_ordinances?nodeId=CICO_CH10BUBURE_S10-13RE

City of Aiken Planning: Short-term rental information. https://www.cityofaikensc.gov/offices/planning/short-term-rental-information/

City of Aiken (Municode): Code section.
https://library.municode.com/sc/aiken/codes/code_of_ordinances?nodeId=CICO_CH38TA_ARTIINGE_S38-10LOACTA

Aiken Standard (Post and Courier): Aiken City Council to discuss short-term rental rules (April 2026).
https://www.postandcourier.com/aikenstandard/news/local-government/aiken-city-council-short-term-rental-ordinance/article_b41890eb-2d17-4cd4-8334-3bd1

Aiken Standard (Post and Courier): Aiken council talks short-term rentals (April 14, 2026).
https://www.postandcourier.com/aikenstandard/news/local-government/aiken-city-council-short-term-rentals/article_ae2eb054-a6f1-4cf8-aba2-85f977723138.h