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Unincorporated Anderson County vacation rental checklist

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

We found no county short-term rental permit in Anderson County's code. You owe 8% state-collected tax plus the county's 3% accommodations fee.

> Airbnb collects the state-collected tax on its bookings here, but its South Carolina tax article doesn't list this area's county or city accommodations tax. File that one yourself for every booking.

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.

ANDERSON COUNTY, SOUTH CAROLINA

- [ ] **Register for the county fee**
  File the county's 3% accommodations fee with Anderson County by the 20th of each month (or on your state filing schedule), with a copy of your state sales tax return.
- [ ] **Then your city or area**
  Pick your area.

ANDERSON COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 8% (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. File the county's 3% accommodations fee with Anderson County by the 20th of each month.
- [ ] **Ask about zoning and covenants**
  Ask Anderson County Planning about zoning at your address, and check lake community covenants.

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

Anderson County (Municode): Code section.
https://library.municode.com/sc/anderson_county/codes/code_of_ordinances?nodeId=COOR_CH2AD_ARTVIIIACFE