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Port Royal vacation rental checklist

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

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Port Royal licenses short-term rentals through its business license, after a safety inspection. Each of its five districts is capped at 6% of homes, and the two districts south of Ribaut Road on either side of Paris Avenue were over their caps in March 2026. Tax is 10%.

> A buyer can keep a licensed rental's "legacy rights" once, even in a capped district, by applying within six months of the sale.

> A rental that pays no accommodations tax for 12 months is treated as inactive, and a rental that isn't the owner's legal residence must rent at least 30 days a year or the license is deactivated.

> Owners found operating without a license have 60 days to apply; otherwise the town won't approve an application for two years.

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.

BEAUFORT COUNTY, SOUTH CAROLINA

- [ ] **Find out who governs your address**
  A Hilton Head, Bluffton, Beaufort, or Port Royal address may be outside town limits. If it is, the county's permit, business license, and 3% accommodations tax apply instead. Check your parcel before you apply.
- [ ] **Then your town or area**
  Permits, caps, and fees differ in every town. Pick your area.

TOWN OF PORT ROYAL

- [ ] **Check your district**
  Confirm that your district is accepting new short-term rentals. The packet lists the districts by street and the current counts. Accessory dwelling units at an owner's legal residence don't count toward the cap.
- [ ] **Apply and pass the safety inspection**
  Return the standardized business license application with the Beaufort County affidavit, a building permit application for the safety permit, a detailed escape plan, and exterior photos. Pay the $30 safety permit once approved, use the checklist, and then call for the inspection.
  Port Royal business license forms: https://portroyal.org/162/Business-License
- [ ] **Get the business license**
  Bring the approved inspection, the rental agreement, the signed third-party collection agreement, a state ID, and the $10 fee. You can't rent until the license is issued. A manager needs a separate license.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 7% (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 town's 3% local accommodations fee form by the 20th of every month. Airbnb's tax article lists the Port Royal tax as collected, and the town says Airbnb, VRBO, and Evolve remit it, but you must still file the monthly form with the platform's tax report or pay the tax yourself.

Fees

$40 to apply, plus the business license tax

Application Nonrefundable.	**$10**
Safety permit	**$30**

House rules for guests

Quiet hours: 10 p.m. to 7 a.m.

Local manager: On site within 3 hours
Required if the owner doesn't live there and lives more than 100 miles away.

Gatherings: Under 25 people

Advertising: Business license number in every listing

Who to contact

Town Hall: 843-986-2200

Port Royal asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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

Town of Port Royal: Short Term Rental Packet (rev. 3/31/26)-
. https://portroyal.org/DocumentCenter/View/2042/7-SHORT-TERM-RENTAL-PACKET-rev-33126

Town of Port Royal: Ordinance 2024-19, Short-Term Rentals (Chapter 12, Article V)-
. https://portroyal.org/DocumentCenter/View/2049/SIGNED-SHORT-TERM-RENTAL-ORDINANCE-2024

Town of Port Royal: Local Accommodations Fee form (rev. 6/16/26)-
. https://portroyal.org/DocumentCenter/View/2044/ACCOM-FEE-FORM-rev-61626
Town of Port Royal: Safety Inspection Requirements (rev. 6/9/2026)-
. https://portroyal.org/DocumentCenter/View/2033/Requirements-for-Safety-Inspection-rev-692026
Town of Port Royal (Municode): Code section-
. https://library.municode.com/sc/port_royal/codes/code_of_ordinances?nodeId=COOR_CH12LIBURE_ARTVSHRMRE