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Unincorporated Beaufort County vacation rental checklist

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

Outside town limits, every short-term rental needs a county Short-Term Rental Property (STRP) permit, renewed by April 1, and a county business license. In most residential zones it's a special use that needs a Zoning Board of Appeals hearing. Tax is 10%.

> The county can revoke a permit after three violations in 12 months, or at once for building code violations, a missing business license, or an ad without the permit number. A revoked property waits a year to reapply.

> The application includes a restricted covenants affidavit, so check your HOA or POA rules first. We didn't find the county's STRP permit fee or how planned unit developments are treated in the use table; ask the county.

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.

BEAUFORT COUNTY (UNINCORPORATED AREAS)

- [ ] **Get zoning approval**
  Where the use table lists short-term rentals as a special use, the Zoning Board of Appeals holds a public hearing and may set a rental limit as a condition. Ask the county Zoning and Planning Department which process applies to your parcel.

- [ ] **Apply for the STRP permit**
  Include all owners' contact details, the application signed by all owners (or a resolution for an LLC or corporation), the restricted covenants affidavit, the address and parcel number, the dwelling type, and the number of bedrooms. Only one rental is allowed per single-family lot, and accessory structures can't be rented.
- [ ] **Get a county business license**
  Every short-term rental in unincorporated Beaufort County needs a business license, which runs May 1 to April 30 and is based on gross receipts. Use the county's rental application.
- [ ] **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. The county's 3% accommodations tax is filed with Beaufort County Business Services by the 20th of each month. Airbnb's tax article lists the unincorporated Beaufort County tax as collected by Airbnb; file it yourself for direct bookings and other platforms.

House rules for guests

Posted in each room: Owner contact, permit number, trash, evacuation routes

Advertising: County permit number in every ad

Daufuskie Island occupancy: 2 adults per bedroom + 2
Ages 12 and up count as adults. Daufuskie also requires a weatherproof sign at the entrance and a posted Good Neighbor Notice.

Who to contact

Beaufort County Business Services: 843-255-2270

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

Beaufort County (Municode): Community Development Code Table 3.1.60, Consolidated Use Table.
https://library.municode.com/sc/beaufort_county/codes/community_development_code?nodeId=ART3SPZO_DIV3.1ESDEZO_3.1.60COUSTA

Beaufort County (Municode): Community Development Code §4.1.360, Short-Term Rentals-
. https://library.municode.com/sc/beaufort_county/codes/community_development_code?nodeId=ART4SPUS_DIV4.1SPUS_4.1.360SHRMRE

Beaufort County Business Services: Short-term rental business license application (rental accounts)-
. https://beaufortcountysc.gov/business-license/documents-copy/Short-Term-Rental-Package.pdf

Beaufort County: Business Services (business license, accommodations and hospitality tax)-
. https://www.beaufortcountysc.gov/business-license/index.html

Beaufort County (Municode): Daufuskie Island Code §B.3.30, short-term rental standards.
https://library.municode.com/sc/beaufort_county/codes/community_development_code?nodeId=APXBDAISCODECO_DIVB.3PEUSDE_B.3.30OTST