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Charleston (city) vacation rental checklist

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

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In Charleston's residential areas you can only rent part of the home you live in. The owner must live on the property and sleep there while guests stay, and there is a limit of one unit and four adult guests. You need an annual city permit and a business license. Whole-home rentals are allowed only on commercially zoned lots in the downtown ST Overlay. Stays pay 14% tax in the Charleston County part of the city.

Renting a residential STR can cost you part of the 4% legal residence ratio, and the property taxes can rise a lot.

A revoked permit bars a new application for 24 months. Operating or advertising without a permit is a misdemeanor, and each day counts as a separate offense.

Bed and breakfasts are allowed only in the ST Overlay, and the owner must live on site at least 183 days a year.

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.

CHARLESTON COUNTY, SOUTH CAROLINA

- [ ] **Open a county accommodations account**
  Apply online with Charleston County Revenue Collections for a local accommodations tax account. The county collects its own 2% fee and the town fees for eight towns. Monthly returns are due the 20th; small accounts can file quarterly or yearly.
  County accommodations tax application:
  https://www.charlestoncounty.gov/departments/revenue-collections/local-accommodations-tax-application.php

- [ ] **Check what your platform pays**
  Charleston County says VRBO remits the county and city accommodations fees everywhere in the county, and Airbnb only in unincorporated areas, Charleston, North Charleston, Mount Pleasant, Folly Beach, and Isle of Palms. Even when a platform pays, you must still report your monthly gross receipts to the county.
- [ ] **Then your city or area**
  Permits, owner-occupancy rules, and caps differ in every town. Pick your area.

CITY OF CHARLESTON

- [ ] **Check your category and parking**
  Find whether your address is in Category 1, 2, or 3, or in the ST Overlay. Each residential permit needs one extra off-street parking space on top of the two the zoning code requires per dwelling (tandem is allowed). Make sure no HOA rule or recorded covenant bans rentals.
- [ ] **Apply for the STR permit**
  Submit a notarized application through the city's Citizen Services portal or at the Permit Center (2 George St). Include a scaled site plan with parking, scaled floor plans marking the guest rooms and your own rooms, photos, your driver's license, and proof of the 4% legal residence ratio (the Charleston County Assessor's Short Term Rental Certificate, or a Berkeley County Assessor letter).
  Charleston STR permit information: https://www.charleston-sc.gov/1840
- [ ] **Wait out the posting, then pass the fire review**
  The city posts your property for 15 days, then allows 5 business days for appeals. The Fire Marshal then reviews your self-survey and smoke alarm records and inspects the unit.
- [ ] **Get your business license**
  Send the business license application to Revenue Collections (843-724-3711) when you apply. The permit won't move past zoning review until they have it. Renew the license by February 1 each year and the permit each year by its issue date.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 10% (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. Charleston County collects the 2% county fee and the city's 2% fee together; Airbnb remits both on its bookings, but you still report monthly to the county. In the Berkeley County part (Daniel Island, Cainhoy) the city lists 12% in all.

House rules for guests

Permit number: In every ad
Airbnb, VRBO, and any other listing must show the permit number.

Insurance: $1 million liability

Guest register: Names, addresses, phones, dates

Meals: Breakfast only

Signs: None allowed

Who to contact

Zoning desk (STR permits): 843-724-3765
Revenue Collections (business license): 843-724-3711
Fire Marshal: 843-724-3429

Charleston (city) 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

Charleston County Revenue Collections: Local Accommodations Tax Application-
. https://www.charlestoncounty.gov/departments/revenue-collections/local-accommodations-tax-application.php

Charleston County Revenue Collections: Charleston County Local Accommodation Tax FAQ-
. https://www.charlestoncounty.gov/departments/revenue-collections/files/ATAX-QA.pdf

City of Charleston: Short term rental permit information: Category 3. https://www.charleston-sc.gov/1843/Category-3

City of Charleston: Residential short term rental application (12/07/2023). https://charleston-sc.gov/DocumentCenter/View/18611

City of Charleston (Municode): Zoning Ordinance §§54-208 to 54-208.3: residential short term rentals-
. https://library.municode.com/sc/charleston/codes/zoning?nodeId=ART2LAUSRE_PT4ACUS_S54-208THFOPRSHAPALRESHTEREST

City of Charleston: Accommodations tax for short term residential rentals. https://www.charleston-sc.gov/2339/Accommodations-Tax-for-STRs

City of Charleston (Municode): Zoning Ordinance §54-227: Short Term Rental (ST) Overlay Zone-
. https://library.municode.com/sc/charleston/codes/zoning?nodeId=ART2LAUSRE_PT5PEUSOVZO_S54-227SHTERESTOVZO

City of Charleston: Short term rental applicable fees. https://www.charleston-sc.gov/1855/Applicable-Fees