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Isle of Palms vacation rental checklist

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

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Isle of Palms requires a city short-term rental business license for every rental. The fee is $450 plus $4.60 per $1,000 over $2,000, due April 30. Occupancy is usually 2 per bedroom plus 2, up to 12, and single-family homes must be rented whole. Stays pay 14% tax, including a 1% beach preservation fee.

> The city can revoke a license after five founded complaints of unlawful activity in a calendar year.

> The city's ordinance defines a short-term rental as three months or less, but the county and city accommodations fees apply to stays of 30 days or less.

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 ISLE OF PALMS

- [ ] **Apply for the rental license**
  Complete the city's short-term rental application, the fire safety acknowledgment, and the disclosure of rental rules. Renewals also need the rental revenue affidavit and year-end revenue statements from every manager and booking site you use.
  Isle of Palms rental licenses: https://www.isleofpalms.gov/building-and-planning/rental-licenses
- [ ] **Post the city notices**
  Post the city's notice inside, within 15 feet of the main entrance, and the weatherproof noise notice on the deck, porch, or pool area. Removing them is unlawful.
- [ ] **Give the city a 24/7 contact**
  Give a phone number answered around the clock by you or a representative who can be on site within one hour.
- [ ] **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, the city's 1% accommodations fee, and the 1% beach preservation fee; Airbnb remits them on its bookings, but you still report monthly to the county.

House rules for guests

Whole homes only: No room or shared-room rentals
In single-family homes.

Street parking: Up to 4 portable permits, $15 each
For guests in the Resident Parking District, 9 a.m.–6 p.m., when the property has no room.

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 Isle of Palms: Rental licenses. https://www.isleofpalms.gov/building-and-planning/rental-licenses

City of Isle of Palms (Municode): Code section-
. https://library.municode.com/sc/isle_of_palms/codes/code_of_ordinances?nodeId=COOR_TIT5PLDE_CH4ZO_ART9SHRMRE