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James Island (town) vacation rental checklist

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

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In the Town of James Island, short-term rentals (under 30 days) are allowed only in a home the owner lives in full time, as a bed and breakfast with up to three guest rooms. You need a town permit and a business license. Homes the owner doesn't live in must be rented for 30 days or more.

> Much of James Island is in the City of Charleston or unincorporated Charleston County, not the town. Check your address.

> Month-to-month rentals are allowed.

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.

TOWN OF JAMES ISLAND

- [ ] **Apply for the B&B/STR permit**
  Submit the town's application with a business license application, proof of full-time residency, a floor plan showing safety features, and a parking plan. Apply online or call Planning and Zoning at 843-795-4141.
  James Island short-term rentals: https://www.jamesislandsc.us/short-term-rentals

- [ ] **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. File Charleston County's 2% accommodations fee with the county by the 20th of each month. James Island isn't on the county's list of towns it collects fees for, and the county says Airbnb doesn't remit local fees here.

House rules for guests

Ads: Must show the permit number

Signs: None, and no visible sign of the use

Who to contact

Planning and Zoning: 843-795-4141

James Island (town) 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

Town of James Island: Short term rentals. https://www.jamesislandsc.us/short-term-rentals

Charleston County (Municode): Code section.
https://library.municode.com/sc/charleston_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH13LIPEMIBURE_ARTIIIACFE