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Kiawah Island vacation rental checklist

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

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Kiawah Island needs a yearly town rental business license for each short-term rental. In R1 and some R2 neighborhoods, licenses are capped at 20% of developed lots, with a wait list. The application fee is $500 in capped areas and $200 elsewhere. Guests are limited to 2 per bedroom plus 2, and a new rental must pass an inspection. Stays pay 13% tax.

> A license may not be renewed if the rental reports less than $3,000 in a year, unless you show it was advertised all year.

> 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.

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 KIAWAH ISLAND

- [ ] **Apply for the rental business license**
  Apply for each property before you advertise. In a capped area you go on the wait list if no license is free; owners of vacant lots there can get a three-year provisional lot license. Licenses don't transfer to a new owner, except within a family.
- [ ] **Pass the first inspection**
  The town checks smoke alarms in every bedroom and hall, a carbon monoxide detector, a 1-A:10-B:C extinguisher under the kitchen sink, sprinkler records, decks and stairs, enclosed trash, posted contact information, and the bedroom and parking counts.
- [ ] **Name a local contact**
  If you don't live in the Charleston metro area, name a local contact who can respond within two hours, 24 hours a day. Post the contact number in the unit.
- [ ] **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. The town collects none of these. File the 2% county fee and the town's 1% with Charleston County. The town's packet says Airbnb doesn't remit the 3% here, and VRBO users still need a county account. Renewals need proof of last year's accommodations tax payments.

House rules for guests

Ads: License number, vehicles, bedrooms, occupancy

Whole unit only: No rooms or separate guest houses

Trash: Back-door pickup twice a week

Vehicles: No large pickups, RVs, boats, or trailers overnight

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 Kiawah Island (Municode): Code section-
. https://library.municode.com/sc/kiawah_island/codes/code_of_ordinances?nodeId=COOR_ART14GERE_CH5REAPRE

Town of Kiawah Island: Accommodations and sales tax informational packet for rental properties.
https://builder1.revize.com/revize/kiawahislandsc/Documents/Services/Doing%20Business/Business%20License/ACCOMMODATIONS-TAX-INFORMATIONAL