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Mount Pleasant vacation rental checklist

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

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Mount Pleasant caps short-term rentals at 400 permits. New owners go on a wait list. Whole-house rentals and ADUs are allowed, and owners can also rent rooms in the home they live in. Each rental needs an annual town permit ($250 owner-occupied, $500 whole-house or ADU), a business license, and a local agent who can reach the property within an hour. Stays pay 13% tax.

> Permits don't transfer when you sell. A new owner must apply again and is subject to the cap. One exception: a joint owner who is an immediate family member can take over the permit after the holder dies ($100 fee).

> If you don't live on site, you can't rent the ADU and the main house separately.

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 MOUNT PLEASANT

- [ ] **Get on the wait list**
  Email str@tompsc.com with the address, owner name and contact details, and whether you plan to rent the whole home, an ADU, or bedrooms. You must already have a certificate of occupancy for the home and any ADU.
- [ ] **Apply when a permit opens**
  Apply to the Department of Planning, Land Use, and Neighborhoods. Include the number of bedrooms and parking spaces (one extra off-street space per rental unit, with a photo), the maximum occupancy, your local agent, an affidavit on fire and building codes and HOA covenants, and proof of liability insurance. A property that was rented illegally the year before pays a $500 penalty.
  Mount Pleasant short-term rentals: https://www.tompsc.com/1154/short-term-rentals
- [ ] **Get a business license**
  The town issues the business license only after the STR permit, and you renew both every year. Post the license number and the maximum occupancy inside the rental.
- [ ] **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 town's 1%; Airbnb remits both on its bookings, but you still report monthly to the county.

House rules for guests

Local agent: On site within 60 minutes

Vehicles: Set a maximum and list it in ads

Minimum use: 24 nights and 4 bookings a year
Renewals need proof that the rental met this the previous year.

Who to contact

STR coordinator (Planning): 843-884-1229
Business License Division: 843-849-2786

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 Mount Pleasant: Short-term rentals. https://www.tompsc.com/1154/short-term-rentals

Town of Mount Pleasant (American Legal): Zoning Code §§156.515–156.519: short-term rentals-
. https://codelibrary.amlegal.com/codes/mtpleasantsc/latest/mpleasant_sc/0-0-0-136209