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North Charleston vacation rental checklist

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

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North Charleston allows short-term rentals as a conditional use with a city permit and business license, but caps permits at 60 per council district. Rooms in an owner-occupied home are exempt from the cap. Guests are limited to 2 per bedroom, up to 8, and there are no events and no street parking. Permits cost $350, then $250 a year. Stays pay 14% tax in the Charleston County part.

> A fourth zoning, noise, or trash violation in a year voids the permit and license. Permits don't transfer to a new owner, except through trusts and LLCs, inheritance, or between joint owners.

> Rentals that didn't comply before January 1, 2023 were not grandfathered.

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 NORTH CHARLESTON

- [ ] **Check the cap in your council district**
  If your district is full, the city reviews your application but waits to inspect until a permit opens, oldest application first. A unit listed or rented without a permit in the six months before you apply can't get one.
- [ ] **Apply with Planning and Zoning**
  Show one off-street or assigned space per two bedrooms (plus parking for other uses), HOA approval if needed, and a contact who answers 24 hours a day and can be on site within 30 minutes. Get a business license for each 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. Charleston County collects the 2% county fee and the city's 2%; Airbnb remits both on its bookings, but you still report monthly to the county. Parts of the city in Berkeley and Dorchester counties have different rates; ask the city.

House rules for guests

Parking: No street parking during stays
Except allocated spaces or the designated street parking area.

Events: Prohibited
Weddings, parties, and similar gatherings.

Signs: Window or wall sign up to 1 sq ft

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 North Charleston (Municode): Code section-
. https://library.municode.com/sc/north_charleston/codes/code_of_ordinances?nodeId=COOR_APXAZORE_ARTIVGEPR_S4-21SHTERE