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Seabrook Island vacation rental checklist

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

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Seabrook Island requires a town short-term rental permit and caps them at 557 in its rental overlay district (condos, townhomes, cluster homes, and listed streets) and 110 everywhere else. The rules include a 2-night minimum, 2 guests per bedroom plus 2, at most 4 overnight vehicles, and a local contact who can arrive within 2 hours. A standard permit is $150. Stays pay 13% tax.

> Most sales from May 1, 2025, through April 30, 2027, are exempt transfers. Starting May 1, 2027, only family, inheritance, court-ordered, and similar transfers count as exempt. Ask the town how a sale affects the permit.

> 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 SEABROOK ISLAND

- [ ] **Check whether you're in the overlay**
  The overlay covers multi-family, townhome, and cluster zones plus listed streets in R-SF2 and R-SF3. Outside it, only 110 permits are allowed townwide.
- [ ] **Apply for the permit**
  Apply to the Zoning Administrator for each unit. Only a whole, conforming dwelling unit qualifies: no ADUs, pool houses, or rooms over a garage on their own. If you live more than 50 miles away, name a local contact who can reach the unit within two hours and shut off the water.
- [ ] **Post the placard and file your log**
  Post the town's placard inside the main door and give guests the information packet. Each year, file a rental activity report with check-in and check-out dates along with your business license renewal by April 30.
- [ ] **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 the 2% county fee and the town's 1% with Charleston County. Charleston County says Airbnb doesn't remit these here; VRBO does. You must show proof of these payments when you renew your business license.

House rules for guests

Overnight vehicles: 1 per bedroom, 2 to 4
11 p.m. to 7 a.m.; limited by available off-street spaces.

Safety: Extinguisher and smoke alarms
A 1A:10B:C extinguisher, a smoke alarm in each bedroom and outside each sleeping area, and one on every level.

Ads: Permit number, occupancy, vehicle limit

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 Seabrook Island (Municode): Development Standards §8.2: Short-term rental overlay district-
. https://library.municode.com/sc/seabrook_island/codes/development_standards?nodeId=DEST_ART8OVDI_S8.2SHRMREOVDI

Town of Seabrook Island (Municode): Development Standards §9.4 O: Short-term rental units-
. https://library.municode.com/sc/seabrook_island/codes/development_standards?nodeId=DEST_ART9COUSRE_S9.4SPUSRE

Town of Seabrook Island (Municode): Development Standards Appendix E: Fee schedule-
. https://library.municode.com/sc/seabrook_island/codes/development_standards?nodeId=DEST_APXEFESC