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Sullivan’s Island vacation rental checklist

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

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Sullivan’s Island bans vacation rentals. The only exceptions are homes that were lawfully rented in the year before November 21, 2000. Those owners must get a Certificate of Zoning Compliance and a Vacation Rental Business License every year. Long-term rentals are allowed.

The ban applies to vacation rentals as the town’s zoning code defines them; ask the town how long a stay must be to count as a long-term rental.

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 SULLIVAN'S ISLAND

- [ ] **Confirm grandfathered status first**
  If you're buying, ask the town whether the house holds a current Certificate of Zoning Compliance for vacation rental use. A new owner can't start a vacation rental.
- [ ] **Renew the certificate and license yearly**
  Apply to the Town Clerk with proof of ownership, a 24-hour operator phone number, and proof that last year's license, property taxes (at the 6% ratio), state and county accommodations taxes, sales taxes, and water and sewer fees were all paid. You must also consent to a fire and building inspection.
- [ ] **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 town's 1% fee and the county's 2% fee with Charleston County by the 20th of each month. Charleston County says Airbnb doesn't remit these here; VRBO does.

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 Sullivan's Island (American Legal): Zoning Article XIII: Vacation rentals (§§21-117 to 21-120)-
. https://codelibrary.amlegal.com/codes/sullivansislandsc/latest/sullivansisland_sc/0-0-0-6036

Town of Sullivan's Island (American Legal): Code §38.056: Local accommodations fee-
. https://codelibrary.amlegal.com/codes/sullivansislandsc/latest/sullivansisland_sc/0-0-0-1325