LICENSEDRENTAL.COM

Unincorporated Charleston County vacation rental checklist

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

Scan for the latest version

Outside the towns, Charleston County requires a yearly short-term rental zoning permit and a business license. There are three types: a Limited Home Rental for owner-occupied homes (72 days a year, $100), an Extended Home Rental (144 days, Board of Zoning Appeals approval, $200), and a Commercial Guest House in office and commercial zones (no day limit, $300). Stays pay 12% tax.

Since February 2026, the county can refuse permits for up to two years to anyone caught renting without one. It uses software that scans Airbnb and VRBO listings.

A permit can be revoked after three violations in 12 months, or at once for building code problems, no business license, or ads missing the permit and license numbers. After revocation you must wait a year to reapply.

Renting your home under an LHR may change its 4% assessment. Ask the Assessor (843-958-4100).

Dewees Island has its own short-term rental rules under ZLDR Article 5.16.

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.

CHARLESTON COUNTY (UNINCORPORATED AREAS)

- [ ] **Check your zoning and rental type**
  Your zoning district decides which type you can apply for. Planned Development districts must specifically allow short-term rentals. Tents, RVs, boats, sheds, garages, accessory structures, and homes in dwelling groups can't be rented.
- [ ] **Apply for the zoning permit**
  Send the application and fee, a restrictive covenants affidavit, and a site plan drawn to engineer's scale with parking (1 space per permitted bedroom plus the home's own parking). For an LHR, add the owner-occupied affidavit with proof the home is your legal voting address or the address on your ID. EHRs and CGHs also need site plan review, and EHRs need a special exception.
  Charleston County Zoning and Planning: https://www.charlestoncounty.gov/departments/zoning-planning/index.php
- [ ] **Get a business license and building check**
  After the zoning permit, get a county business license before you advertise. Call Building Services (843-202-6930) about a building safety permit; using 5 or more bedrooms may bring building code requirements.
- [ ] **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 county's 2% accommodations fee with Charleston County Revenue Collections by the 20th of each month. Airbnb and VRBO remit it here, but you still report your gross receipts monthly.

House rules for guests

Ads: Permit and business license numbers
For the current year, on every listing.

Tenant notice: In every room guests sleep in
Owner contact, permit and license numbers, trash schedule, and evacuation routes.

Signs: None in residential zones

Who to contact

Zoning and Planning (STR): 843-202-7220
Building Services: 843-202-6930
Revenue Collections: 843-202-6080

Unincorporated Charleston County asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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

Charleston County (enCodePlus): Zoning and Land Development Regulations, Article 6.8: Short-term rentals-
. https://online.encodeplus.com/regs/charlestoncounty-sc/doc-viewer.aspx?secid=3528

Charleston County Zoning and Planning: Limited Home Rental short-term rental zoning permit application packet-
. https://www.charlestoncounty.gov/departments/zoning-planning/apps-forms/Limited-Home-Rental-LHR-STR-Application-Packet.pdf

Charleston County (Municode): Code section.
https://library.municode.com/sc/charleston_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH13LIPEMIBURE_ARTIIIACFE

Live 5 News: Charleston County works to close short-term rental loophole (February 10, 2026)-
. https://www.live5news.com/2026/02/10/charleston-county-works-close-short-term-rental-loophole