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Unincorporated Colleton County vacation rental checklist

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

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We found no county short-term rental permit in unincorporated Colleton County's code. Stays pay 12%: 9% state-collected plus the county's 3% local accommodations tax.

> We found no short-term rental rules in the county code in November 2026. Bed and breakfast inns are a separate, owner-occupied conditional use. Ask the county about zoning and a business license.

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.

COLLETON COUNTY, SOUTH CAROLINA

- [ ] **Register for the county accommodations tax**
  File the county tax with Colleton County by the 20th. You can file quarterly if you owe $25–$50 a month, or once a year if you owe under $25.
- [ ] **Then your town or area**
  Pick your area.

COLLETON COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 9% (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 3% Colleton County local accommodations tax with the county by the 20th of each month. Airbnb doesn't list it as a tax it collects.
- [ ] **Ask about zoning and a business license**
  Ask the Colleton County (unincorporated areas) whether zoning allows a short-term rental at your address and whether you need a business license. Check your HOA rules too.

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

Colleton County (Municode): Code section.
https://library.municode.com/sc/colleton_county/codes/code_of_ordinances?nodeId=TIT3REFI_CH3.34LOACTA

Colleton County (Municode): Code section.
https://library.municode.com/sc/colleton_county/codes/code_of_ordinances?nodeId=TIT14LAMA_CH14.08ZO_ART14.08-3COUS_14.08-3.020COUSRE