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Summerville vacation rental checklist

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

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Summerville allows short-term rentals only in a home the owner lives in at least 183 days a year, and the owner must be on site while guests are there. Rentals need town registration, a business license, insurance, and a safety inspection. The town adds a 2% accommodations tax in its Dorchester County part, or 1% in its Berkeley and Charleston County parts.

> We couldn't open the current Unified Development Ordinance, so the zoning and residency rules here come from the town's 2020 adoption as reported in the news. Confirm them with the Planning Department before you apply.

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.

DORCHESTER COUNTY, SOUTH CAROLINA

- [ ] **Pick your area**
  Summerville and the unincorporated county have different rules. Parts of North Charleston are also in Dorchester County.

TOWN OF SUMMERVILLE

- [ ] **Confirm your zoning and residency**
  Check that your district allows short-term rentals and that you meet the residency rule. You must live there at least 183 days a year and be on site whenever guests are registered.
- [ ] **Register and get a business license**
  Register through the town's Citizenserve portal, keep a business license and liability insurance, and schedule the town's first safety inspection. Keep two years of records of the days you lived there and the days you rented.

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 8% in the Dorchester County part (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 accommodations tax with the Summerville Finance Department by the 20th of each month (2% in the Dorchester part, 1% in the Berkeley and Charleston parts). Airbnb doesn't list it as a tax it collects. In the Berkeley and Charleston County parts the state-collected rate is 10% and those counties' 2% fees also apply.

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

Live 5 News: Summerville announces new regulations for short term rentals (February 10, 2020)-
. https://www.live5news.com/2020/02/10/summerville-announces-new-regulations-short-term-rentals

Town of Summerville (Municode): Code section.
https://library.municode.com/sc/summerville/codes/code_of_ordinances?nodeId=COOR_CH8BU_ARTIVHOMOET_DIV2LOACTA_S8-121LE