LICENSEDRENTAL.COM

Florence vacation rental checklist

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

Scan for the latest version

In Florence's residential zones, a short-term rental must be in the owner's full-time home, rent no more than 2 bedrooms, and get a special exception from the Board of Zoning Appeals ($100). Whole-home rentals are allowed only in commercial and mixed-use zones, and the city's definition caps rentals at 72 days a year.

> The zoning rules we read are the city's December 2020 extract of its development ordinance, and we read the rental registry sections only in search excerpts. Confirm current rules with the city.

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.

FLORENCE COUNTY, SOUTH CAROLINA

- [ ] **Register for the county accommodations tax**
  Florence County's local accommodations tax applies to rooms and residences rented to transients (stays under 30 days) in the county. File with the Florence County Finance Department by the 20th, using a separate coupon for each rental. The county's guide doesn't state the rate; ask Finance (843-665-3013).
- [ ] **Then your city or area**
  The City of Florence has its own zoning rules and rental registry. Pick your area.

CITY OF FLORENCE

- [ ] **Check your zoning**
  In residential districts you need a special exception from the Board of Zoning Appeals: file the application with the $100 fee, and the board decides after a public hearing. In commercial and mixed-use districts (CR, CA, CG, CBD, AC, DS) short-term rentals are permitted.

- [ ] **Meet the owner-occupancy rules (residential zones)**
  The owner must live there full-time, vote and hold a driver's license at the address, and have the 4% homeowner assessment. You may rent no more than 2 bedrooms, with no separate kitchen, and you or your designee must be there at check-in. Keep a guest registry with names, addresses, phone numbers, party size, vehicles and dates.
- [ ] **Register the rental and get a business license**
  The city code requires a rental permit ($25 per application) before you rent a residential unit, names a responsible local representative, and says the business-license exemption in that article doesn't apply to short-term rentals. Ask Licensing & Permitting (843-665-3173) how to register.
  Florence business licenses: https://www.cityofflorencesc.gov/business-license/licenses-and-fees
- [ ] **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. Florence County charges a local accommodations tax, filed with the county Finance Department; ask whether it applies inside the city. The city's 2% hospitality fee covers food and drink, not lodging.

House rules for guests

Events: None (no weddings, parties or conferences)

Signs: No exterior signs

Parking: Driveway or paved surface only; not on grass or the street

Who to contact

Licensing & Permitting: 843-665-3173
Florence County Finance (accommodations tax): 843-665-3013

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

Florence County Finance Department: Local Accommodations Tax guide-
. https://s3.us-east-1.amazonaws.com/files.florenceco.org/public/Finance/2026/New%20Accommodations%20Tax%20Booklet.pdf

City of Florence: Short Term Rentals per the Unified Development Ordinance-
. https://www.cityofflorencesc.gov/sites/default/files/uploads/Departments/short_term_rental_conditions.pdf

City of Florence (Municode): Code section.
https://library.municode.com/sc/florence/codes/code_of_ordinances?nodeId=COOR_CH4BUCOREAC_ARTXIVSIMIMUMIREREHORE

City of Florence: Licenses and Fees. https://www.cityofflorencesc.gov/business-license/licenses-and-fees