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# Unincorporated Florence vacation rental checklist

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

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We found no short-term rental permit or rules in Florence County's code. You owe 9% state-collected tax plus the county's local accommodations tax, filed with the county.

> We searched the county code in November 2026 and found no short-term rental rules. Ask Florence County Planning whether zoning allows a short-term rental at your address.

## 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.

### FLORENCE 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 Florence County local accommodations tax with the county Finance Department by the 20th; ask Finance (843-665-3013) for the rate. Airbnb doesn't list it among the taxes it collects.

- [ ] **Ask about zoning and a business license**
  Ask the Florence 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.

## Who to contact

**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

Florence County (Municode): Code section.
https://library.municode.com/sc/florence_county/codes/code_of_ordinances?nodeId=COOR_CH30ZOOR_ARTXDE_S30-311DE