LICENSEDRENTAL.COM

# Pawleys Island vacation rental checklist

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

Scan for the latest version

The Town of Pawleys Island (the island itself) has no rental permit and, as of March 2026, no business license. Owners collect the town's 3% accommodations fee and file it with the town each month, on top of 8% state-collected tax.

> Most homes with a "Pawleys Island" mailing address are on the mainland in unincorporated Georgetown County, not in the town. If you're off the island, see the unincorporated Georgetown page.

> We read the zoning rules in a third-party copy and found no short-term rental provisions. Confirm with the town.

## 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.

### GEORGETOWN COUNTY, SOUTH CAROLINA

- [ ] **Then your town or area**
  The City of Georgetown requires a permit, Pawleys Island has its own 3% tax, and the rest of the county files with the county. Pick your area.

### TOWN OF PAWLEYS ISLAND

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 8% (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's 3% accommodations fee with the Pawleys Island Town Clerk by the 20th of each month. Airbnb doesn't list a Pawleys Island tax among those it collects.

- [ ] **Check for a new business license**
  Pawleys Island was the only coastal town without a business license in 2026, and council was considering one. Ask Town Hall (843-237-1698) before you list.

## Who to contact

**Town Hall:** 843-237-1698
**Georgetown County Finance (accommodations tax):** 843-545-3002

## 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

Town of Pawleys Island: Accommodations & Hospitality Tax monthly reporting form-
. https://www.townofpawleysisland.com/wp-content/uploads/2020/05/Local-Atax-Reporting-Form-MAY2019.pdf

Coastal Observer: Town takes closer look at business license plan (March 16, 2026)-
. https://coastalobserver.com/town-takes-closer-look-at-business-license-plan/

Town of Pawleys Island (Municode): Code section-
. https://library.municode.com/sc/pawleys_island/codes/code_of_ordinances?nodeId=PTICOOR_CH22TA_ARTIIIACTA_S22-57ACFE