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Unincorporated Georgetown vacation rental checklist

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

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Outside the towns, Georgetown County has no short-term rental permit and no business license. Owners collect the county's 3% local accommodations tax and file it with the county, on top of 8% state-collected tax.

> The county sends a notice about the 3% tax with property tax bills on residential parcels and says it intends to enforce it under the state Fairness in Lodging Act.

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.

GEORGETOWN COUNTY (UNINCORPORATED AREAS)

- [ ] **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 county's 3% local accommodations tax with the Georgetown County Finance Department by the 20th (quarterly or yearly if your tax is small), with a copy of your state return. Airbnb doesn't list a Georgetown County tax among those it collects. Stays of 30 or more continuous days are exempt from the county tax.

- [ ] **Check zoning, ADU and HOA rules**
  In 2023 the county planning director said the county treats short- and long-term rentals the same, as a residential use. Renting rooms while you live there counts as a boarding house, which isn't allowed, and accessory dwellings can't be rented for less than 90 days. Many communities, like DeBordieu and Litchfield, have their own covenants.

Who to contact

Georgetown County Finance (accommodations tax): 843-545-3002
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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

Georgetown County: Local Hospitality/Local Accommodation Tax reporting form-
. https://gtcounty.org/DocumentCenter/View/573/Hospitality-and-Accommodation-Tax-Reporting-Form-PDF

Coastal Observer: Flaw in city's code leaves vacation rentals out in the cold (August 28, 2023)-
. https://coastalobserver.com/flaw-in-citys-code-leaves-vacation-rentals-out-in-the-cold/

Georgetown County: FAQ: Hospitality / Accommodations Tax. https://gtcounty.org/m/faq?cat=69

Georgetown County (Municode): Code section.
https://library.municode.com/sc/georgetown_county/codes/code_of_ordinances?nodeId=COOR_CH16TA_ARTIVLOACTA