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Atlantic Beach vacation rental checklist

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

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Atlantic Beach requires a town business license and charges its own 1.5% accommodations tax on short-term rentals. Its posted land-use code allows short-term rentals only as a conditional use in its mixed-use and waterfront districts; a 2025 proposal would open the residential district.

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.

HORRY COUNTY, SOUTH CAROLINA

- [ ] **Register for the county hospitality fee**
  Short-term rentals anywhere in the county owe the county's Hospitality Fee/Local Accommodations Tax: 3% of rent outside city limits, 1.5% inside Atlantic Beach, Aynor, Conway, Loris, Myrtle Beach, North Myrtle Beach and Surfside Beach. File monthly with the Horry County Treasurer by the 20th. If a property manager handles your bookings, make sure they're remitting it.
- [ ] **Then your city or area**
  Business licenses, zoning and city taxes differ in every town. Pick your area.

TOWN OF ATLANTIC BEACH

- [ ] **Check your zoning**
  The Land Management Ordinance we read (last modified March 2022) lists short-term rental dwellings as a conditional use in the MS1, MS1R, MS2, WF1 and WF2 districts, and bars converting a home to short-term rental where that type of dwelling isn't allowed. In January 2025 the planning commission recommended allowing them in the residential district. Ask Town Hall which rules apply now.
- [ ] **Get a town business license**
  Apply or renew online through the town. A license must be in place before you start renting.

- [ ] **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 town's 1.5% accommodations tax with Atlantic Beach every month and the 1.5% county hospitality fee with Horry County. Airbnb lists the county tax among those it collects, but not the town's.

Who to contact

Town Hall: 843-663-2284

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

Horry County: Hospitality Fee/Local Accommodations Tax reporting form (accommodations)-
. https://horrycountysc.gov/media/vhgfoip4/accommodations-form.pdf

Town of Atlantic Beach: Land Management Ordinance (posted copy, modified March 2022)-
. https://www.townofatlanticbeachsc.com/upload/page/0067/docs/Land%20Management.pdf

Town of Atlantic Beach: Doing Business in Atlantic Beach. https://www.townofatlanticbeachsc.com/page/doing-business

Town of Atlantic Beach: Business taxes (accommodations and hospitality). https://www.townofatlanticbeachsc.com/page/Business%20taxes