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Briarcliffe Acres vacation rental checklist

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

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Briarcliffe Acres bans short-term rentals. The town's zoning code says renting a single-family home for less than six consecutive months is a commercial activity and is prohibited.

> AirROI still counted 18 active Airbnb listings under "Briarcliffe Acres" in 2026; its market areas don't match town limits, so some may be just outside 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.

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 BRIARCLIFFE ACRES

- [ ] **Don't list it for short stays**
  Rentals of a single-family home for less than six consecutive months aren't allowed anywhere in the town. Longer leases are not covered by this ban.

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 Briarcliffe Acres (Municode): Code section-. https://library.municode.com/sc/briarcliffe_acres/codes/code_of_ordinances?nodeId=COOR_CH32ZO