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Myrtle Beach vacation rental checklist

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

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Myrtle Beach allows short-term rentals (under 90 days) only in zones that permit them: residential “R” zones are closed except RMV, and only 24 houses in those zones are grandfathered. Every rental owner needs a city business license, and guests pay about 13% in tax.

> Violations of the zoning rules are misdemeanors: up to $500 and/or 30 days in jail per occurrence.

> Much of the “Myrtle Beach” Airbnb market is outside city limits (Carolina Forest, Socastee, Garden City). Check whether your address is in the city before you follow this page.

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.

CITY OF MYRTLE BEACH

- [ ] **Confirm the zoning first**
  Unless the property is zoned for short-term rentals, you can't rent it for less than 90 days, and the city won't rezone a home just for that. Most neighborhoods are not zoned for it. Call Planning & Zoning at 843-918-1050 about a specific address.
- [ ] **Get a city business license**
  Apply online, in person at 921 North Oak Street, or by mail; allow 7 to 10 business days. The zoning administrator reviews every application. The fee is based on gross receipts. Ask the Business License Division (843-918-1200) for your rate.
  Myrtle Beach Business License Division: https://www.cityofmyrtlebeach.com/departments/business_license_division.php
- [ ] **Post the license**
  In a condo building, post each unit's license in the main office or on a public board, or post a sign saying the licenses are on file. A single-family rental needs a weatherproof sign near the front door with the license holder's name and address.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 10% (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. For direct bookings, file the city's 0.5% local accommodations tax and 1% hospitality fee with the Myrtle Beach Business License Division, and the 1.5% county hospitality fee with Horry County. Airbnb lists all three among the taxes it collects.

Who to contact

Business License Division: 843-918-1200
Planning & Zoning (zoning questions): 843-918-1050

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

City of Myrtle Beach: Planning & Zoning: Zoning and short-term rentals-
. https://www.cityofmyrtlebeach.com/departments/planning_and_zoning_department.php

City of Myrtle Beach: Business License Division. https://www.cityofmyrtlebeach.com/departments/business_license_division.php

City of Myrtle Beach (Municode): Code section-
. https://library.municode.com/sc/myrtle_beach/codes/code_of_ordinances?nodeId=COOR_CH11LIMIBURE_ARTIIBULI

City of Myrtle Beach: Hospitality Tax, Local Accommodations Tax and Hospitality Fee changes (effective July 1, 2021)-
. https://www.cityofmyrtlebeach.com/news_detail_T6_R1354.php

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