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North Myrtle Beach vacation rental checklist

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

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North Myrtle Beach requires a city business license for every short-term rental but has no separate rental permit or zoning limit. Owners must report their legal on-site parking spaces, which become the vehicle limit, and guests pay about 12% in tax.

City Council has held workshops and public sessions on short-term rentals since November 2024. No new ordinance had been adopted when we checked in November 2026; check the city's short-term rental page before you buy.

The city code also has an older 0.5% local accommodations tax (section 10-5). Ask the Business License Division whether it is still collected alongside the 1.5% fee.

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 NORTH MYRTLE BEACH

- [ ] **Get a city business license**
  Apply online through the city's rental application, in person or by mail. You'll estimate gross rent for the license year and report actual gross receipts each year, with no deduction for expenses. Then complete the city's Short-Term Rental Management Form so the Revenue Department can set up your accommodations tax account.
  NMB rental business license application: https://www.nmb.us/RentalApplication
- [ ] **Count your legal parking spaces**
  At application and renewal, report the parking spaces on your own lot that meet the city's rules (not in the right-of-way, not shared with a neighbor; stacked parking is fine). That number is the maximum vehicles allowed. Put it in every ad and rental agreement and post it inside the unit. If an HOA limits parking, your number must match.
- [ ] **Meet the smoke detector rule**
  Condos and beach homes used for rentals under 30 days must have smoke detectors meeting the hotel and motel standard.
- [ ] **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. For direct bookings, file the city's 1.5% local accommodations fee with North Myrtle Beach and the 1.5% county hospitality fee with Horry County. Airbnb lists both among the taxes it collects.

House rules for guests

Quiet hours: 11 pm to 7 am

Extra trash pickup: Friday, Saturday and Sunday for rentals

Who to contact

Business License Division: 843-280-5585
Zoning Division: 843-280-5560
Police non-emergency: 843-280-5511

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 North Myrtle Beach: Short-term Rentals. https://nmb.us/833/Short-term-Rentals

City of North Myrtle Beach: Short-term rental rules and information. https://nmb.us/DocumentCenter/View/5580/Short-term-Rental-Rules

City of North Myrtle Beach (Municode): Code section-
. https://library.municode.com/sc/north_myrtle_beach/codes/code_of_ordinances?nodeId=COOR_CH11FIPR_S11-3HOUNUSSHTERE

City of North Myrtle Beach (Municode): Code section-
. https://library.municode.com/sc/north_myrtle_beach/codes/code_of_ordinances?nodeId=COOR_CH7BULITARE_ARTVIIIHOFELOACFE

City of North Myrtle Beach: Rental Property Quick Reference-
. https://www.nmb.us/DocumentCenter/View/6133/Rental-Property-Quick-Reference