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Surfside Beach vacation rental checklist

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

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Surfside Beach treats every rental as a business needing a town business license. Its zoning code lists short-term rentals (under 30 days) as permitted only in the R3 and C3 districts, so check your zoning first. Guests pay about 12% in tax.

> We read the zoning rule in a third-party copy of the town code. Many Surfside Beach homes have long been rented weekly, so ask the town how the R3/C3 rule applies to existing rentals.

> On-time town tax returns get a 2% discount; late ones owe 5% a month.

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 SURFSIDE BEACH

- [ ] **Check your zoning district**
  The zoning code we read permits transient rentals (rented for less than a month or 30 days) only in the R3 and C3 districts. Ask the town to confirm the district and rule for your address before you list.

- [ ] **Get a town business license**
  Apply with the Business License Office at Town Hall, 210 U.S. Highway 17 South; allow 7 to 10 business days.
- [ ] **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% hospitality fee and 0.5% local accommodations tax with the Surfside Beach Hospitality Office by the 20th (quarterly or yearly if your tax is small), and the 1.5% county hospitality fee with Horry County. Airbnb lists the town's 0.5% and the county fee among the taxes it collects, but not the 1% hospitality fee, so ask the town whether you must file that yourself.

Who to contact

Business License and Hospitality Office: 843-913-6342

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

Zoneomics (copy of the Town of Surfside Beach code): Surfside Beach zoning, Chapter 17 (district and use regulations), third-party copy.
https://www.zoneomics.com/code/surfside-beach-SC/chapter_3

Town of Surfside Beach: Business Licensing. https://surfsidebeach.org/180/Business-Licensing

Town of Surfside Beach: Hospitality & Accommodations Tax. https://surfsidebeach.org/181/Hospitality-Accommodations-Tax

Town of Surfside Beach: Town Code Chapter 4 (business licenses and taxes), posted copy-
. https://www.surfsidebeach.org/DocumentCenter/View/2594