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Unincorporated Horry vacation rental checklist

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

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Outside the cities, Horry County requires a county business license for short-term rentals and charges a 3% hospitality fee on top of 9% state-collected tax. We found no county rental permit or short-term rental zoning rule.

> Garden City Beach is split between Horry and Georgetown counties, and Murrells Inlet is mostly in Georgetown County. Check which county your parcel is in.

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.

HORRY COUNTY (UNINCORPORATED AREAS)

- [ ] **Get a county business license**
  Horry County's chart for short-term rentals in unincorporated areas starts with a county business license. The fee is a minimum on the first $50,000 of income plus a rate per $1,000 above that, set by business class; nonresidents pay double. Ask the Business License office (843-915-5620) which class applies.
  Horry County Business License: https://www.horrycountysc.gov/departments/treasurer/business-license/

- [ ] **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 3% county Hospitality Fee/Local Accommodations Tax with the Horry County Treasurer by the 20th of each month. Airbnb lists the Horry County tax among those it collects.
- [ ] **File county property returns**
  The county's chart also has you file a PT-100 business personal property return with the Auditor by April 30 for a rental's furnishings.
- [ ] **Check your HOA and zoning**
  County zoning has no short-term rental use category. Many beach and golf communities restrict rentals in their covenants, so check those before you list.

Who to contact

Horry County Business License and Hospitality Fee: 843-915-5620

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

Horry County: Sales taxes/fees and filings for short-term rentals in unincorporated Horry County-
. https://www.horrycountysc.gov/media/monjnvh0/sales-tax-chart-short-term-rentals.pdf

Horry County Treasurer: Hospitality Fee. https://www.horrycountysc.gov/departments/treasurer/hospitality-fee/

Horry County (Municode): Code of ordinances. https://library.municode.com/sc/horry_county/codes/code_of_ordinances

Horry County Treasurer: Business License. https://www.horrycountysc.gov/departments/treasurer/business-license/

Horry County: Business license rate schedule (effective January 1, 2024). https://www.horrycountysc.gov/media/gjnntcw1/2024-rate-schedule.pdf