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# Unincorporated Kershaw County vacation rental checklist

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

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We found no short-term rental permit or rules in Kershaw County's code for areas outside town limits, including the Kershaw County side of Lake Wateree. The state-collected tax is 9%.

> We searched Kershaw County's code in November 2026 and found no short-term rental rules. Ask Kershaw County Planning about zoning and whether a county business license applies, and check HOA or lake covenants.

## 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.

### KERSHAW COUNTY, SOUTH CAROLINA

- [ ] **Then your city or area**
  Pick your area.

### KERSHAW COUNTY (UNINCORPORATED AREAS)

- [ ] **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. We found no county accommodations tax in Kershaw County's code.
- [ ] **Ask about zoning and a business license**
  Ask the Kershaw County (unincorporated areas) whether zoning allows a short-term rental at your address and whether you need a business license. Check your HOA rules too.

## 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

South Carolina Department of Revenue: ST-575: Sales tax rates by municipality. https://www.dor.sc.gov/sites/dor/files/forms/ST575.pdf

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