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Laurens (city) vacation rental checklist

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

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The City of Laurens requires every rental unit, including ones rented by the day or week, to register with the city and name a local agent who lives or works in the city. The city adds a 3% accommodations tax to 9% state-collected tax.

For registered rentals, the city shortens property-maintenance correction periods to 7 days.

Airbnb collects the state-collected tax on its bookings here, but its South Carolina tax article doesn't list this area's county or city accommodations tax. File that one yourself for every booking.

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.

LAURENS COUNTY, SOUTH CAROLINA

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

CITY OF LAURENS

- [ ] **Register the rental and name a local agent**
  Register with the city's building and zoning department and pay the registration fee and any business license fee before guests arrive. Update the registration within 30 days of any change. The city may inspect.
- [ ] **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 city's 3% local accommodations tax with the City of Laurens by the 20th of each month.

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

City of Laurens (Municode): Code section.
https://library.municode.com/sc/laurens/codes/code_of_ordinances?nodeId=COOR_CH12BUBURE_ARTXREHORE

City of Laurens (Municode): Code section.
https://library.municode.com/sc/laurens/codes/code_of_ordinances?nodeId=COOR_CH34TA_ARTIIILOACTA