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Irmo vacation rental checklist

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

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We found no short-term rental permit in Irmo's code, but the town requires a yearly rental license for every residential rental unit, renewed by April 15. State-collected tax is 8% in the Lexington County part and 9% in the Richland County part.

> The town caps total occupancy of a rental unit at ten people.

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.

LEXINGTON COUNTY, SOUTH CAROLINA

- [ ] **Inside or outside a town?**
  Outside town limits, including most of Lake Murray's Lexington County shore, you need the county's Short-Term Rental Zoning Permit. Inside a town, follow the town's rules.
- [ ] **Then your city or area**
  Pick your area.

TOWN OF IRMO

- [ ] **Get the rental license**
  Apply on the town's form for each unit and renew by April 15. Ask whether the town treats short-term rentals as residential rental units and whether zoning allows them at your address.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 8% (Lexington County part) or 9% (Richland County part) (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 couldn't confirm whether Irmo charges a local accommodations tax; ask the town. In the Richland County part, ask the county 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

Lexington County (Municode): Code section.
https://library.municode.com/sc/lexington_county/codes/code_of_ordinances?nodeId=APXBZOOR_ART13SHRMRE

Town of Irmo (Municode): Code section. https://library.municode.com/sc/irmo/codes/code_of_ordinances?nodeId=COOR_CH11REPRRERE

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