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Unincorporated Lexington County vacation rental checklist

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

Outside town limits, every short-term rental (1 to 29 days) needs a yearly $320 Short-Term Rental Zoning Permit from Lexington County. Rules include a two-night minimum, a booking guest of at least 25, two guests per bedroom, a local contact who can be on site in 45 minutes, and a septic pump-out inspection. State-collected tax is 8%.

> Two violations in 365 days revoke the permit, and re-permitting needs a special exception from the Board of Zoning Appeals. The county may also ask platforms to remove a listing.

> Unpermitted additions or alterations disqualify a home from STR use.

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.

LEXINGTON COUNTY (UNINCORPORATED AREAS)

- [ ] **Get a septic inspection (if on septic)**
  A SCDHEC-licensed inspector must do a Good Operating Condition Report, with a tank pump-out, within 30 days before you apply.

- [ ] **Apply for the zoning permit**
  Email the application with a site plan and parking plan, a floor plan, and every platform listing ID to Community Development, or mail or bring it to 212 S. Lake Drive, Suite 401, Lexington. Staff respond in about 20 business days and send payment instructions on approval.
  STR application packet:
  https://www.lex-co.sc.gov/sites/lexco/files/Documents/Lexington%20County/Departments/Community%20Dev/Applications/2026%20-%
- [ ] **Notify neighbors and list your permit number**
  Tell each adjacent household and any community association the address and your contact. Every listing must show the county permit number.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 8% (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; ask Lexington County whether a county business license applies.

House rules for guests

Booking guest: 25 or older

Parking: No overnight street parking
Give guests the parking plan and vehicle limit.

Local contact: On site within 45 minutes

Who to contact

Community Development: 803-785-8121

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

Lexington County Community Development: 2026 Short-Term Rental Permit Application Packet.
https://www.lex-co.sc.gov/sites/lexco/files/Documents/Lexington%20County/Departments/Community%20Dev/Applications/2026%20-%20Short%20Term%20R

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

Post and Courier: Lexington considers 3% accommodations tax (2024).
https://www.postandcourier.com/columbia/news/lexington-town-midlands-hotel-tax-tourism/article_0f6cd086-663f-11ef-8e49-775f68f15ea3.html