LICENSEDRENTAL.COM

West Columbia vacation rental checklist

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

Scan for the latest version

West Columbia adopted new short-term rental rules effective October 7, 2026: overnight occupancy of two people per bedroom, no rentals to guests who live within 25 miles, and a zoning exception only for properties already used or bought as rentals by September 1, 2026. Rentals need a city business license. State-collected tax is 8%.

> We couldn't find the adopted ordinance online, so these facts come from news reports. A rule letting owner-occupied homes operate regardless of zoning was sent back to the planning commission. Confirm everything with the city before you list.

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.

CITY OF WEST COLUMBIA

- [ ] **Check zoning and the exception**
  Ask the city whether your zone allows a short-term rental. If you rely on the exception, you must pay the current year's business license fee plus any unpaid prior years, with penalties.
- [ ] **Screen guests**
  Don't rent to anyone whose primary residence is within 25 miles of the property.

- [ ] **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 couldn’t confirm whether West Columbia charges a local accommodations tax; ask the city.

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

Post and Courier: West Columbia approves new rules for Airbnb, Vrbo rentals (September 2026)-
. https://www.postandcourier.com/columbia/news/west-columbia-sc-airbnb-vrbo-rules/article_41712308-0141-44c0-b184-b8116235a2e3.html

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