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Walhalla vacation rental checklist

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

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Walhalla has been drafting a short-term rental ordinance since 2023; the December 2025 draft would allow them in R-25 zones with a yearly zoning permit and a 12-person cap. We found no adopted version. Oconee County's 1.5% accommodations tax applies inside the city.

> Downtown lofts in the Core Commercial district are treated as commercial lodging, not short-term rentals, under the draft.

> 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.

OCONEE COUNTY, SOUTH CAROLINA

- [ ] **Register with Oconee County**
  Register each short-term rental and pay the county accommodations tax online by the 20th of each month. Inside a city it's 1.5%, and the city may charge its own tax too.
  Oconee County accommodations tax: https://oconeesc.com/pay-taxes-home/accommodations-tax
- [ ] **Then your city or area**
  Pick your area.

CITY OF WALHALLA

- [ ] **Ask the city before you list**
  Call Community Development to find out whether the ordinance has passed and whether you need a zoning permit.

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 7% (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. Register with Oconee County for its 1.5% accommodations tax, and ask the city whether it charges its own.

Who to contact

Community Development: 864-638-4343
County tax payments: 864-638-4162
County tax inquiries: 864-638-4158

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

Oconee County: Accommodations Tax. https://oconeesc.com/pay-taxes-home/accommodations-tax

City of Walhalla: Planning Commission packet with draft short-term rental ordinance (December 8, 2025)-
. https://www.cityofwalhalla.com/wp-content/uploads/december-8-2025_pc-packet.pdf

Oconee County (Municode): Code section.
https://library.municode.com/sc/oconee_county/codes/code_of_ordinances?nodeId=COOR_CH30TA_ARTIIIACTA