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Westminster vacation rental checklist

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

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Westminster requires a yearly business license and registration for short-term rentals, and the owner must attest the home has the 4% primary-residence assessment. In residential districts, no more than 4 rooms or 4 tenants may be rented and 6 people may stay overnight.

> Violations carry a $500 fine or up to 30 days in jail per offense, and can cost you the business license.

> 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 WESTMINSTER

- [ ] **License and register before advertising**
  Sign the city's license and registration form and attest that zoning is met, the home has the 4% assessment, it passed inspection, no deed restriction forbids it, and it won't be used for parties or events.

- [ ] **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. File the city's 1.5% accommodations tax with the City of Westminster and register with Oconee County for its 1.5%.

House rules for guests

Parking: 1 off-street space per bedroom
Beside or behind the house, not in front.

Signs: None

Events: No weddings, parties, or events

Who to contact

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 Westminster (Municode): Code section.
https://library.municode.com/sc/westminster/codes/code_of_ordinances?nodeId=TITXVLAUS_CH151ZOCO_LAUSCOGE_S151.103BOHOSHRMRE

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