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Orangeburg vacation rental checklist

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

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We couldn't find the City of Orangeburg's code online to check for short-term rental rules. The city charges a 2% accommodations tax, filed monthly with its Finance Department; with state tax, guests pay at least 10%.

> Orangeburg County's ordinance lets the county charge up to 1.5% inside a city only with the city's consent, with a 3% combined cap. Ask the county whether any of its tax applies inside Orangeburg.

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.

ORANGEBURG COUNTY, SOUTH CAROLINA

- [ ] **Then your town or area**
  Pick your area.

CITY OF ORANGEBURG

- [ ] **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. File the city's 2% accommodations tax with the City of Orangeburg Finance Department by the 20th of each month. Airbnb's South Carolina tax article doesn't list the City of Orangeburg's local accommodations tax, so plan to file it yourself, including on Airbnb bookings.
- [ ] **Ask about zoning and a business license**
  The city's tax form asks for a business license number. Ask the City of Orangeburg whether zoning allows a short-term rental at your address and which business license applies. Check your HOA rules too.

Who to contact

Finance Department: 803-539-3750

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

City of Orangeburg Finance Department: Accommodations Tax Monthly Report-
. https://www.orangeburg.sc.us/sites/default/files/uploads/pdfs/finance/accommodations-tax-form.pdf

Orangeburg County (Municode): Code section.
https://library.municode.com/sc/orangeburg_county/codes/code_of_ordinances?nodeId=COOR_CH38TA_ARTVIIMLOTAAC_DIV2LOACTA