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Santee vacation rental checklist

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

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Santee has no short-term rental permit we could find, but it charges a 3% town accommodations tax and can fine owners who don't collect it. Its zoning allows "tourist homes" in every district, though the definition limits stays to a week. Tax is 11%.

> Orangeburg County's accommodations tax ordinance caps the combined county and town rate at 3%, so the county's tax may not apply on top of Santee's. Confirm with the town.

> We searched the town code for short-term and vacation rental rules in November 2026 and found none beyond the tourist home definition.

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.

TOWN OF SANTEE

- [ ] **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 town's 3% accommodations tax with the Town of Santee monthly by the 20th. Airbnb's South Carolina tax article doesn't list Santee's local accommodations tax, so plan to file it yourself, including on Airbnb bookings.

- [ ] **Get a business license and ask about zoning**
  Ask the Town Clerk (803-854-2152 ext. 201) about a business license for your rental; licenses renew by April 30. Ask too how the town applies its “tourist home” definition, which limits stays to a week at a time and rentals to once every six months.

Who to contact

Town Clerk: 803-854-2152 ext. 201

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

Town of Santee (Municode): Code section.
https://library.municode.com/sc/santee/codes/code_of_ordinances?nodeId=COOR_CH36TA_ARTIILOACTA_DIV1GE

Town of Santee: Business. https://www.townofsantee-sc.org/business

Town of Santee (Municode): Code section.
https://library.municode.com/sc/santee/codes/code_of_ordinances?nodeId=COOR_APX2ZO_ART6USRE_S6.3USTA