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Unincorporated Orangeburg County vacation rental checklist

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

We found no short-term rental permit or zoning rules for rentals in unincorporated Orangeburg County. You owe 11%: 8% state-collected tax plus the county's 3% local accommodations tax.

> We searched the county code for short-term and vacation rental rules in November 2026 and found none. Rentals inside Santee, Eutawville, Elloree, or another town follow that town's rules and taxes.

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.

ORANGEBURG COUNTY (UNINCORPORATED AREAS)

- [ ] **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. The county's 3% local accommodations tax is remitted to Orangeburg County monthly, quarterly, or yearly depending on how much you owe. Airbnb's South Carolina tax article doesn't list Orangeburg County's local accommodations tax, so plan to file it yourself, including on Airbnb bookings.
- [ ] **Ask about zoning and a business license**
  Ask Orangeburg County whether zoning allows a short-term rental at your address, whether you need a county business license, and where to file the accommodations tax. Check HOA and Lake Marion shoreline rules too.

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

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

Orangeburg County (Municode): Code section.
https://library.municode.com/sc/orangeburg_county/codes/code_of_ordinances?nodeId=COOR_APXAZO_ART10DE_S10.1TEDE