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Unincorporated Pickens County vacation rental checklist

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

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We found no county short-term rental permit in Pickens County's code. Outside city limits you owe 8% state-collected tax plus the county's 3% accommodations fee, which you file with the county.

> Real estate agents and listing services that collect the fee must tell the county when a property leaves their listings.

> 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.

PICKENS COUNTY, SOUTH CAROLINA

- [ ] **Register for the county fee**
  File the county accommodations fee with Pickens County monthly, quarterly, or yearly depending on your volume. Inside a city it's 1.5%, and the city may add its own tax.
- [ ] **Then your city or area**
  Pick your area.

PICKENS 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. File the county's 3% accommodations fee with Pickens County: monthly if you collect more than $50 a month, otherwise quarterly or yearly.

- [ ] **Ask about zoning and a business license**
  Ask Pickens County Planning whether your property is zoned and whether a business license applies. Check lake and HOA covenants 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

Pickens County (Municode): Code section.
https://library.municode.com/sc/pickens_county/codes/code_of_ordinances?nodeId=COOR_CH10BU_ARTIVLOAC