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Columbia vacation rental checklist

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

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Every short-term rental in Columbia (under 30 days) needs zoning approval, a city business license, and a yearly STR permit ($50 application plus $100 owner-occupied or $250 non-owner-occupied). Since 2026, new rentals are allowed mainly in commercial and mixed-use districts, or in residential areas only on four-lane roads or if owner-occupied. Guests pay 9% state-collected tax plus the city's 3% tourism development fee.

> Violations earn points ($100 each); 15 points in 12 months starts revocation. Owners must keep two years of guest names and phone numbers.

> The city paused new permits after a June 2025 shooting at a rental, then adopted the new zoning limits. Existing rentals were not required to move. Ask Planning and Development how this applies to your address.

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.

RICHLAND COUNTY, SOUTH CAROLINA

- [ ] **Know which government you're in**
  Inside Columbia, the city's permit, business license, and 3% tourism development fee apply. Outside city limits, you need a county business license and file the county's 3% accommodations tax.
- [ ] **Then your city or area**
  Pick your area.

CITY OF COLUMBIA

- [ ] **Check zoning first**
  Use the city's STR zoning viewer or ask Planning and Development. New non-owner-occupied rentals in residential districts need frontage on a four-lane arterial or collector street. Owner-occupied means the home gets the county's 4% legal residence ratio.
  Columbia STR zoning: https://planninganddevelopment.columbiasc.gov/str/

- [ ] **Get a city business license**
  You need the business license before the STR permit. Licenses expire April 30 and fees are based on gross revenue. Apply through the city's self-service portal.
  Columbia business licensing: https://businesslicensing.columbiasc.gov/

- [ ] **Apply for the STR permit**
  Submit the final application on the city's Tolemi platform after zoning and the business license. You (or a responsible local representative) must live or work within 45 miles. Put the permit number in every online listing.
  Columbia STR permit: https://columbiapd.net/short-term-rentals/

- [ ] **Notify neighbors**
  Tell each adjacent household and any neighborhood association that the home is a short-term rental, with your or your representative's phone number.

- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 9% (8% in the Lexington County part of the city) (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 city's 3% tourism development fee is paid to the City of Columbia by the 20th of each month, online or by mail. Airbnb lists the Columbia 3% fee among the local taxes it collects; file it yourself for direct bookings.

House rules for guests

Parking: 2 on-site spaces in residential districts
Guests must get the parking plan and vehicle limit.

Minimum stay: 1 night

Booking guest: 18 or older

House manual: Required
Emergency numbers, owner or representative contact, parking diagram, and house rules.

Who to contact

Code Enforcement (STR permits): 803-545-3430
Business Licensing: 803-545-3345

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

Richland County Business Service Center: Local accommodations tax information-
. https://www.richlandcountysc.gov/files/assets/county/v/1/business/documents/local-accommodations-tax-information.pdf

City of Columbia Planning and Development: Short-term rentals: where they are allowed. https://planninganddevelopment.columbiasc.gov/str/

City of Columbia Business Licensing: 2025 business license welcome packet-
. https://businesslicensing.columbiasc.gov/wp-content/uploads/2025/02/2025-Welcome-Packet.pdf

City of Columbia Code Enforcement: Short-term rentals. https://columbiapd.net/short-term-rentals/

City of Columbia (Municode): Code section.
https://library.municode.com/sc/columbia/codes/code_of_ordinances?nodeId=COOR_CH5BUBURE_ARTIXSHTERE

South Carolina Public Radio: Columbia, West Columbia make moves on short-term rentals (January 7, 2026)-
. https://www.southcarolinapublicradio.org/sc-news/2026-01-07/columbia-west-columbia-make-moves-on-short-term-rentals