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Unincorporated Richland County vacation rental checklist

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

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Outside city limits, Richland County requires a county business license for every short-term rental and charges a 3% local accommodations tax. Under the 2024 land development code, rentals are allowed only in some mixed-use and commercial districts, not in single-family neighborhoods.

> The proposal described in news reports also called for safety inspections, at least two parking spaces, and two years of guest records. We couldn't read the adopted ordinance; confirm the details with the county.

> Airbnb's South Carolina tax article lists the state taxes and the local taxes the state administers, plus a short list of county and city taxes. No local tax in this county is on that list, so file the local accommodations tax yourself, even on Airbnb bookings.

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.

RICHLAND COUNTY (UNINCORPORATED AREAS)

- [ ] **Confirm your zoning**
  Ask Richland County Planning whether your district allows a short-term rental. News reports say most residential districts don't.

- [ ] **Get a county business license**
  Apply with the Business Service Center. Any unpaid accommodations tax must be cleared before a license is issued.
- [ ] **Register for state and local taxes**
  The state-collected tax on stays here is 9% (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% local accommodations tax with the Richland County Business Service Center by the 20th of each month, with the LAT voucher and a copy of your state return (online at richlandcountysc.gov/bsc/renew or by mail).

Who to contact

Business Service Center: 803-576-2287

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

The State (via Yahoo News): Airbnbs could soon have new rules in Richland County (March 7, 2024)-
. https://www.yahoo.com/news/airbnbs-could-soon-rules-richland-103000065.html

Post and Courier: Richland County short-term rentals now need a business license (April 10, 2024).
https://www.postandcourier.com/columbia/news/airbnb-short-term-rental-columbia-richland-sc/article_903d58fc-f6aa-11ee-ab5e-4729a79657cc.html