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Spartanburg (city) vacation rental checklist

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

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Spartanburg has no short-term rental permit, but its city attorney said in 2022 that the zoning ordinance doesn't allow them in residential districts. Council debated an explicit ban that year and tabled it; confirm your zoning before you list. Every business in the city needs a city business license, and the state-collected tax is 8%.

> In January 2022 council passed a residential short-term rental ban on first reading, 4-3, then tabled it in February before the second vote. We found no record that it, or the registration idea the mayor raised, was adopted. Ask the city how it enforces the zoning ordinance today.

> Parts of the City of Spartanburg's mailing area are outside city limits. The city says to check the county assessor's millage code (a "Z" means inside the city).

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.

SPARTANBURG COUNTY, SOUTH CAROLINA

- [ ] **Register for the state-collected tax**
  The 8% state-collected tax applies to stays under 90 days anywhere in the county. Airbnb collects it on its bookings; for direct bookings, get a SCDOR retail license and file through MyDORWAY.
- [ ] **Then your city or area**
  Business licenses, zoning, and any city accommodations tax are set by each city or town. Pick your area.

CITY OF SPARTANBURG

- [ ] **Confirm your zoning first**
  Ask the city's planning staff whether a short-term rental is allowed at your address. In 2022 the city treated these rentals like hotels and motels, which belong in downtown and commercial zones, not residential neighborhoods.
- [ ] **Get a city business license**
  Apply with the Business Licensing office. Ask which rate class applies to a short-term rental and whether the license is per property.
- [ ] **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. We found no city accommodations tax in Spartanburg's code; the city's 2% hospitality tax is for food and drinks.

Who to contact

Business Licensing: 864-596-2055
City offices: 864-596-2000

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

South Carolina Department of Revenue: ST-575: Sales tax rates by municipality. https://www.dor.sc.gov/sites/dor/files/forms/ST575.pdf

South Carolina Public Radio: Upstate cities ponder the fate of short-term rentals (March 17, 2022)-
. https://www.southcarolinapublicradio.org/sc-news/2022-03-17/upstate-cities-ponder-the-fate-of-short-term-rentals

City of Spartanburg: Business licensing. https://www.cityofspartanburg.org/286/Business-Licensing

City of Spartanburg (Municode): Code of ordinances. https://library.municode.com/sc/spartanburg/codes/code_of_ordinances

OneSpartanburg: Spartanburg City Council approves zoning ordinance change prohibiting AirBnB-style rentals in residential areas (February 4, 2022).
https://www.spartanburg.com/news/2022/02/spartanburg-city-council-approves-zoning-ordinance-change-prohibiting-airbnb-style-rentals-in-residential-areas/

The Post and Courier: Spartanburg scrutinizing residential Airbnb rules ahead of March discussion (February 2022).
https://www.postandcourier.com/spartanburg/business/spartanburg-scrutinizing-residential-airbnb-rules-ahead-of-march-discussion/article_63e51158-8f66-11e