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Duncan vacation rental checklist

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

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Duncan charges a 1.5% town accommodations tax on top of the 8% state-collected tax, paid to the town each month. Its zoning code lists “tourist homes” as a permitted use downtown (CBD) and says they can’t be run as home occupations; we found no short-term rental permit.

> 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.

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.

TOWN OF DUNCAN

- [ ] **Ask about zoning and a business license**
  Ask Town Hall whether a short-term rental at your address counts as a tourist home and is allowed in your district, and whether you need a town business license. Zoning permits are required before a business license is issued for home-based businesses.

- [ ] **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. Duncan also charges a 1.5% local accommodations tax. File it with the town treasurer by the 20th of each month (quarterly or yearly if the amount is small).

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

Town of Duncan (Municode): Code section.
https://library.municode.com/sc/duncan/codes/code_of_ordinances?nodeId=PTICOGEOR_CH50TA_ARTIIIACTA