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Landrum vacation rental checklist

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

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Landrum's code isn't online and its business page doesn't mention short-term rentals, but every business in the city needs a city business license. The state-collected tax is 8%; we found no city accommodations tax.

> Landrum's code of ordinances isn't posted online, so we couldn't search it. In 2018 council tabled an ordinance that would have required a business license and an accommodations tax for Airbnb rentals; ask City Hall whether anything was adopted later.

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 LANDRUM

- [ ] **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 on Landrum's business page.
- [ ] **Ask about zoning and a business license**
  Ask the City of Landrum whether zoning allows a short-term rental at your address and whether you need a business license. Check your HOA rules too.

Who to contact

City Hall: 864-457-3000

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

City of Landrum: Business license and compliance. https://cityoflandrumsc.com/business-compliance

Tryon Daily Bulletin: Landrum considers tax ordinance for Airbnb homes (January 15, 2018)-
. https://tryondailybulletin.com/2018/01/15/landrum-considers-tax-ordinance-for-airbnb-homes