LICENSEDRENTAL.COM

Sumter (city) vacation rental checklist

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

Scan for the latest version

We found no short-term rental permit or rules in Sumter (city)'s code. You owe 9% state-collected tax + 3% city accommodations fee, and the town may require a business license.

> We searched for short-term rental rules in November 2026 and found none. Confirm with the City of Sumter before you list.

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.

SUMTER COUNTY, SOUTH CAROLINA

- [ ] **Then your city or area**
  Pick your area.

CITY OF SUMTER

- [ ] **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. Remit the city's 3% accommodations fee to the City of Sumter by the 20th (quarterly or annually if small). Airbnb doesn't list it, so file it yourself.
- [ ] **Ask about zoning and a business license**
  Ask the City of Sumter whether zoning allows a short-term rental at your address and whether you need a business license. Check your HOA rules too.

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 Sumter (Municode): Code section. https://library.municode.com/sc/sumter/codes/code_of_ordinances?nodeId=COOR_CH22BU_ARTIVACFE