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Unincorporated Sumter County vacation rental checklist

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

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We found no short-term rental permit or rules in Sumter County's code for areas outside city limits. Guests pay 9% state-collected tax plus the county's 3% accommodations fee.

We searched Sumter County's code in November 2026 and found no short-term rental rules. Zoning for the city and county is handled by the joint Sumter City-County Planning Department; ask about zoning and the county business license.

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.

SUMTER COUNTY, SOUTH CAROLINA

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

SUMTER COUNTY (UNINCORPORATED AREAS)

- [ ] **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 county's 3% accommodations fee to Sumter County by the 20th (quarterly or annually if small).
- [ ] **Ask about zoning and a business license**
  Ask the Sumter County (unincorporated areas) 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

Sumter County (Municode): Code section.
https://library.municode.com/sc/sumter_county/codes/code_of_ordinances?nodeId=CD_ORD_CH36TA_ARTIVACFE