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Fort Mill vacation rental checklist

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

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We found no short-term rental permit or rules in Fort Mill's code. You owe 8% state-collected + 3% town accommodations tax, and the town may require a business license.

We searched Fort Mill's code and zoning ordinance in November 2026 and found no short-term rental rules; the zoning ordinance covers owner-occupied bed and breakfast inns. Confirm with Town Hall (803-547-2034) before you list. 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.

YORK COUNTY, SOUTH CAROLINA

- [ ] **Register for the state-collected tax**
  The 8% state-collected tax applies to stays under 90 days. Airbnb collects it on its bookings; for direct bookings, get a SCDOR retail license and file through MyDORWAY.

- [ ] **Then your city or area**
  Rock Hill, Fort Mill, and Tega Cay have their own rules and taxes; the county's permit and 3% tax apply outside city limits. Pick your area.

TOWN OF FORT MILL

- [ ] **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. Fort Mill also charges a 3% local accommodations tax. File it with the town by the 20th of each month for the month before (quarterly if under $50 a month).
- [ ] **Ask about zoning and a business license**
  Ask the Town of Fort Mill 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

Town Hall: 803-547-2034

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 Fort Mill: Accommodation tax. https://fortmillsc.gov/375/Accommodation-Tax

Town of Fort Mill (Municode): Code section-
. https://library.municode.com/sc/fort_mill/codes/code_of_ordinances?nodeId=COOR_CH2AD_ARTIVFITA_DIV1GE_S2-166LOACTA