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Tega Cay vacation rental checklist

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

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Tega Cay's zoning ordinance calls any rental under 90 days, including a vacation rental, a "tourist home," and tourist homes aren't a listed use in any zoning district. Ask the city before you list; the state-collected tax is 8%.

> Rentals of 90 days or more, and month-to-month holdovers after a longer lease, aren't tourist homes under the definition.

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.

CITY OF TEGA CAY

- [ ] **Ask the Zoning Administrator**
  Tega Cay's zoning has the Zoning Administrator decide where unlisted uses fit. Ask in writing whether a tourist home is allowed at your address before you book guests. Check your HOA rules too.
- [ ] **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 in Tega Cay's tax information.

Who to contact

City Hall: 803-548-3512

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 Tega Cay: Zoning Ordinance (Ordinance No. 77, Chapter 19), March 2025 PDF. https://www.tegacaysc.org/DocumentCenter/View/7223

City of Tega Cay: Tax information. https://tegacaysc.org/1973/Tax-Information