LICENSEDRENTAL.COM

Unincorporated York County vacation rental checklist

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

Scan for the latest version

Outside city limits, York County allows a short-term rental only in the owner's primary residence (or its accessory unit), with a county permit renewed every year. Rentals are capped at 120 days a year and 8 overnight guests. Tax is 8% state-collected plus the county's 3% accommodations tax.

Short-term rentals are a conditional use in the county's agricultural and residential districts and in two mixed-use districts. Lake Wylie lots near the shoreline may have other overlay rules; ask Planning.

On the Catawba Indian Reservation the state collects an 8% Catawba tribal sales tax on accommodations instead of the state tax. Ask the county whether its 3% tax and permit apply there.

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.

YORK COUNTY (UNINCORPORATED AREAS)

- [ ] **Apply for the county permit**
  File a zoning compliance application with Planning and Development Services describing the rental and giving the owner's or manager's contact information, with written proof from the County Assessor that it is your primary residence. Pay the filing fee set by County Council. Renew every year on the permit's anniversary.
- [ ] **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. The county also charges a 3% local accommodations tax in unincorporated areas. Ask the county Finance Office how to register and when to file.
- [ ] **Business license**
  York County doesn't require a business license in unincorporated areas.

House rules for guests

Guests: 8 overnight, 20 during the day

Stays: Under 30 days
Rentals of 30 days or more aren't short-term rentals.

Rental days: 120 a year

Who to contact

County Finance Office: 803-684-8528

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

York County: Chapter 155: Zoning Code (amended through September 21, 2026), Subpart 3.34 Short-Term Rentals-
. https://www.yorkcountysc.gov/DocumentCenter/View/10296/CHAPTER-155-ZC---Amended-09-21-26PDF?bidId=

York County (American Legal): § 35.035: Accommodations tax (local, unincorporated area)-
. https://codelibrary.amlegal.com/codes/yorkcounty/latest/yorkco_sc/0-0-0-2620

York County: Frequently asked questions: business licenses. https://www.yorkcountysc.gov/m/faq?cat=33

South Carolina Department of Revenue: SC Information Letter #26-5: Local sales and use tax charts, Catawba tribal sales and use tax.
https://dor.sc.gov/sites/dor/files/policies/IL26-5.pdf