

South Carolina Boat Taxes (2026)

- South Carolina continues to assess annual property taxes on boats and outboard motors. The amount owed is based on the fair market value of the boat and motor, along with the applicable county millage rate.

Key Information

- Boats and outboard motors are generally assessed at 10.5% of their fair market value for property tax purposes.
- Certain boats that qualify as a second residence and include sleeping, cooking, and bathroom facilities may be eligible for a reduced 6% assessment ratio.
- Property taxes must be paid before a boat registration can be renewed.
- Purchases from private sellers are subject to a 5% casual excise tax, with a maximum tax of \$500.

Current fees include:

- \$10 for annual registration renewal
- \$20 for new boat registration and title issuance

Recent Legislative Changes

In March 2026, Governor Henry McMaster signed legislation providing tax relief for boat owners. While boats and outboard motors remain subject to personal property taxes, changes are being phased in as the new law is implemented.

South Carolina Marine Equipment Tax Information

If you purchase a watercraft from an out-of-state seller and the watercraft has never been registered in South Carolina, you must first contact the South Carolina Department of Natural Resources (SCDNR). The County Auditor's Office will typically issue a tax bill approximately 120 days after the registration information is received.

All boat tax information is provided to the Auditor's Office by SCDNR. State law requires the Auditor's Office to assess taxes based on the information received from SCDNR.

South Carolina Department of Natural Resources (SCDNR)

Boat Titling & Licensing

260 D Epting Lane

West Columbia, SC 29172

803-734-3816

Boat trailers are NOT subject to property taxes.

Boats, motors, and other marine equipment with a total fair market value of \$500 or less are exempt from property taxes. Please obtain confirmation of this and a \$0 tax bill from us BEFORE heading to SCDNR.