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Gulf Shores vacation rental checklist

Baldwin County, Alabama | Rules checked November 5, 2026

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Gulf Shores requires a rental business license for short-term rentals in the city and its police jurisdiction: the gross-receipts license fee (from $135) plus $45 a year per vacation rental, a local emergency contact, and a rental safety inspection every three years. Lodgings tax is 16% in the city (10% city, 4% state, 2% county) and 11% in the police jurisdiction.

> The city rewrote its business license chapter in December 2025 (Ordinance 2186), and the sections its rental page cites now show as reserved in the online code. Ask the city where the inspection and contact rules now live.

Licensing steps

STATE OF ALABAMA

- [ ] **Register for the lodgings tax**
  Create an account at My Alabama Taxes (MAT) and register for state lodgings tax, plus any local lodgings taxes the state administers for your county and city. Cities that collect their own tax need a separate account with the city.
  My Alabama Taxes: https://myalabamataxes.alabama.gov/
- [ ] **File by the 20th**
  Returns are due by the 20th of the following month. Small filers can ask (before February 20) to file quarterly, twice a year, or yearly. Paying on time earns a small discount (5% of the first $100 of tax, 2% after).
- [ ] **Know what the platform collects**
  Under Act 2024-334, Airbnb, VRBO, and other booking platforms collect the state and local lodgings taxes on their bookings unless your contract says you remit. You still owe tax on direct bookings, and the law adds a yearly report of every unit rented more than 14 days.
- [ ] **Keep filing once you register**
  If every booking goes through a platform that collects all your state and local lodgings taxes, you may not need your own account. But if you take direct bookings, or the platform doesn't collect one of your local taxes (often the ones filed with a city, a county, or Avenu), register and file it yourself. Once registered, file every period, even a $0 return, and report platform-collected sales as a deduction. Some county offices ask owners to keep their own account and file monthly even when the platform pays, so ask yours.
- [ ] **Then your county and city**
  Local business licenses, rental permits, and zoning rules are where Alabama towns differ most. Pick your area.

BALDWIN COUNTY, ALABAMA

- [ ] **Check the lodging tax district**
  If your rental is in Gulf Shores, on the Fort Morgan peninsula, or in an area that opted in, add the 2% county lodging tax (filed with the state through My Alabama Taxes).
- [ ] **Then your city**
  City rules differ a lot. Pick your area.

CITY OF GULF SHORES

- [ ] **Register for lodgings tax**
  Total lodgings tax here is 16% (11% in the police jurisdiction). The city's 10% is filed with the city; the state 4% and county 2% go through My Alabama Taxes. Airbnb collects the state tax and the local taxes the state administers on its bookings; for taxes filed with a city, county, or Avenu, ask your platform whether it collects them. For direct bookings, file everything yourself by the 20th of each month.
- [ ] **Apply for the rental business license**
  Apply with the Revenue Division. Planning and Zoning reviews the application, then the Fire Marshal or Building Department inspects. Designate a local emergency contact.
  Gulf Shores rental license: https://www.gulfshoresal.gov/780/Rental-License
- [ ] **Pass the safety inspection every three years**
  Schedule it with the Building Department (251-968-1142).

Who to contact

Revenue Division: 251-968-2426
Building Department: 251-968-1142
Baldwin County Sales and Use Tax: 251-943-5061

Official sources

Alabama Department of Revenue: State lodgings tax. https://www.revenue.alabama.gov/tax-types/lodgings-tax/

Alabama Department of Revenue: Lodgings tax FAQs. https://www.revenue.alabama.gov/faqs/lodgings-tax/

Alabama Department of Revenue: Alabama Tourism Tax Protection Act (Act 2024-334)-
. https://www.revenue.alabama.gov/alabama-tourism-tax-protection/

Avalara MyLodgeTax: Alabama vacation rental tax guide-
. https://www.avalara.com/mylodgetax/en/resources/vacation-rental-tax-guides/alabama.html

Baldwin County: Lodging tax district, Code of Alabama §45-2-243.24-
. https://baldwincountyal.gov/docs/default-source/sales-and-use-tax/lodging-tax-district--section-45-2-243-24.pdf?sfvrsn=b2591d06_1

City of Gulf Shores: Taxes. https://gulfshoresal.gov/294/Taxes

City of Gulf Shores: Rental license. https://www.gulfshoresal.gov/780/Rental-License

City of Gulf Shores: Resolution 7067-25, fee schedule-
. https://www.gulfshoresal.gov/DocumentCenter/View/15742/Reso-7067---Establish-Fee-Schedule