LICENSEDRENTAL.COM

Eufaula vacation rental checklist

Barbour County, Alabama | Rules checked November 5, 2026

Scan for the latest version

Eufaula allows short-term rentals (whole buildings rented for 30 nights or less) only with Board of Adjustment approval, in every zone except M-1 and M-2, then a $150 permit from the Zoning Administrator. No events or signs, stays of at least 24 hours, one off-street space per two adults, and more than two verified complaints in a year can cost the permit. Lodgings tax is 10% plus $3.50 a night.

> The ordinance applies to rentals already operating when it was adopted (2023).

> Airbnb's Alabama tax article lists the state tax and the local taxes the state administers (plus Montgomery's city tax). It doesn't name Avenu-, county-, or city-administered taxes here, so ask your platform what it collects and file the rest yourself.

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.

BARBOUR COUNTY, ALABAMA

- [ ] **Register for lodgings tax**
  File the state 4% through My Alabama Taxes (Airbnb collects it). Eufaula and Clayton add city taxes collected by the city or Avenu Insights.

- [ ] **Then your city**
  Pick your area.

CITY OF EUFAULA

- [ ] **Apply to the Board of Adjustment**
  Ask for approval of a short-term rental as a use permitted on appeal. The Board looks at parking, whether the rental is the main use of the building, and neighborhood impact, and can cap the nights a year you rent.
- [ ] **Get the $150 permit**
  After approval, give the Zoning Administrator a list of the platforms you advertise on and pay $150.
- [ ] **Meet the safety rules**
  Smoke and CO detectors, egress windows in bedrooms, hand and guardrails, GFCI where required, a fire extinguisher, and a visible 911 address. Meet building and fire codes.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 10% plus $3.50 a night. The city's 6% and $3.50 room fee are filed with the city. Airbnb collects the state 4% and any state-administered local tax on its bookings. Ask your platform whether it also collects the other local taxes, and file anything it doesn't (and all direct bookings) by the 20th of each month.
- [ ] **Get your business licenses**
  The ordinance requires compliance with Eufaula, Barbour County, and state business license and revenue laws.

House rules for guests

Minimum stay: 24 hours

Events: No concerts, weddings, or large events

Signs: None on site

Parking: 1 off-street space per 2 adults

Who to contact

City Hall: 334-688-2000
ADOR Sales and Use Tax Division: 334-242-1490

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

Alabama Department of Revenue: Local lodgings tax rates report (November 2026)-
. https://www.revenue.alabama.gov/wp-content/uploads/2022/07/LLreport.pdf

City of Eufaula: Ordinance 2023-6, short-term rentals (zoning text amendment)-
. https://eufaulaalabama.com/DocumentCenter/View/2325/2023-6-Short-Term-Rental-Ordinance