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Oxford vacation rental checklist

Calhoun County, Alabama | Rules checked November 5, 2026

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In Oxford, every short-term rental needs City Council approval (after Planning Commission review), a $150 yearly permit, a business license number in every listing, a fire inspection, and $1 million in liability insurance. In R-1, rentals must be at least 1,500 feet apart, and occupancy is limited by parking (one space per two adults).

> Ask the city whether to file the 8% lodging tax with the city or the state; the code and the state's report disagree. Keep a record of nights rented; it's audited before each renewal.

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.

CALHOUN COUNTY, ALABAMA

- [ ] **Register for the county lodging tax**
  File the county's 1% with the 4% state tax through My Alabama Taxes.
- [ ] **Then your city**
  Pick your area.

CITY OF OXFORD

- [ ] **File for short-term rental designation**
  File with the Building Department. The Planning Commission reviews the request and the City Council decides.

- [ ] **Apply for the permit**
  Pay the $150 fee and submit your ID, deed, the platforms you'll use, a survey showing parking spaces, proof of $1 million liability insurance, and a sworn statement that the home has smoke and CO alarms, a posted escape-route floor plan, and code compliance, and that you tried to notify adjacent owners.
- [ ] **Pass the fire inspection and get the business license**
  The Fire Department inspects before the license is issued. Put the business license number on every listing and post a local contact who answers 24/7.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 13% (8% city, 4% state, 1% county). The city code says to pay the city's 8% to the finance director by the 20th; the state's report lists it as state-administered. 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.

House rules for guests

Occupancy: Limited by parking
One on-site space for every two adults.

Minimum stay: 1 night

Events: No large gatherings, concerts, or weddings

Who to contact

ADOR Sales and Use Tax Division: 334-242-1490

Oxford asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

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 Oxford (Municode): Code section.
https://library.municode.com/al/oxford/codes/code_of_ordinances?nodeId=COOR_APXAZOOROX_ART14SHRMRERE