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Piedmont vacation rental checklist

Calhoun County, Alabama | Rules checked November 5, 2026

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Piedmont requires a yearly short-term rental business license (no more than $100 per rental), $500,000 in liability insurance, a contact who answers within an hour, and notice to adjoining owners (Ordinance 636, 2023). Occupancy is 2 per bedroom plus 2, and lodgings tax is 10%.

> A rental that doesn't look like a typical home in the neighborhood needs Zoning Board review before it can be licensed.

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 PIEDMONT

- [ ] **Apply for the business license**
  Apply each year for each rental with a 24/7 emergency contact who answers within an hour and can be on site within 12 hours, and proof of insurance.
- [ ] **Notify adjoining owners**
  Before the license issues, send adjoining owners your contact details, the code enforcement number, and the maximum occupancy, with a copy to the city.

- [ ] **Register for lodgings tax**
  Total lodgings tax here is 10% (5% city, 4% state, 1% county). The city's 5% is filed with the city. 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.

Who to contact

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 Piedmont: Ordinance 636, short-term rentals (February 2023)-
. https://www.piedmontcity.org/documents/ordinance-636-short-term-rentals.pdf