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Fort Payne vacation rental checklist

DeKalb County, Alabama | Rules checked November 5, 2026

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Fort Payne requires a fire and building inspection, a renting and leasing license, and a $20 yearly permit (renewed each January) for short-term rentals in residential zones. They're allowed in R-2 to R-5 and Rural Farm; R-1 needs a conditional-use variance. Guests are limited to two plus two per bedroom. Lodgings tax is 13%.

> Garbage beyond one 95-gallon cart costs extra.

> Airbnb's Alabama tax article lists the state tax and the local taxes the state administers. Taxes filed with a city, a county, or Avenu Insights may not be collected by the platform, so ask 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.

DEKALB COUNTY, ALABAMA

- [ ] **Register for the county lodgings tax**
  File the county tax with the state through My Alabama Taxes, along with the 5% state tax.
- [ ] **Then your city**
  Pick your area.

CITY OF FORT PAYNE

- [ ] **Check your zone**
  In R-1, apply for a conditional-use variance first. R-1 rentals operating before November 2024 could keep a conditional use until sold if they met the requirements by June 30, 2025.

- [ ] **Pass the inspection and get the permit**
  The fire marshal and building inspector inspect before licensing. Apply with an emergency contact who responds within an hour, notify adjacent owners in writing, and send proof of vacation rental insurance within 30 days.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 13%. All of it is filed with the state through My Alabama Taxes. Airbnb collects the state 5% 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.

House rules for guests

Parking: On the property, off the street

Events: None allowed

Signs: Address and name only, up to 4 sq ft

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 Fort Payne (Municode): Code section-
. https://library.municode.com/al/fort_payne/codes/code_of_ordinances?nodeId=CH44ZO_ARTXISHRMREREDI