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Unincorporated Elmore vacation rental checklist

Elmore County, Alabama | Rules checked November 5, 2026

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Outside the cities, including the Elmore County side of Lake Martin and Lake Jordan, lodgings tax is 15.5% plus $2 a night: 11.5% county (Avenu Insights) plus 4% state. We found no county short-term rental permit; check your HOA and lake community rules.

We found no Elmore County short-term rental ordinance in November 2026. Confirm with the County Commission before you list.

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.

ELMORE COUNTY, ALABAMA

- [ ] **Register for the county lodgings tax**
  Open a local tax account with Avenu Insights for Elmore County's tax and $2 room fee. Airbnb's Alabama article doesn't list this tax, so ask your platform before assuming it's collected.
- [ ] **Then your city**
  Wetumpka, Millbrook, Tallassee, and Prattville add their own lodgings taxes. Pick your area.

ELMORE COUNTY (UNINCORPORATED AREAS)

- [ ] **Register for lodgings tax**
  Total lodgings tax here is 15.5% plus $2 a night. The county 11.5% and $2 room fee are filed with Avenu Insights; the state 4% through My Alabama Taxes. 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.
- [ ] **Check HOA and lake community rules**
  Many Lake Martin subdivisions have their own rental rules. Ask the Elmore County Probate Office whether you need a county business license.

Who to contact

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

Airbnb: Occupancy tax collection and remittance by Airbnb in Alabama. https://www.airbnb.com/help/article/2293