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Glencoe vacation rental checklist

Etowah County, Alabama | Rules checked November 5, 2026

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Glencoe requires a short-term rental license for each property (in residential, agricultural, NB, and GB districts), with a contact who answers within an hour, vacation rental insurance, and written notice to owners within 500 feet. Occupancy is the lesser of 2 per bedroom plus 2 or 4 per parking space, and lodgings tax is 12% plus $1.50 a night (5% city, 5% state, 2% county).

> Glencoe extends into Calhoun County. There, the county tax is Calhoun's 1% and the state rate is 4%, so ask the city which applies at your address.

> Fines are $150 for a first violation and $500 after that. Ask the city clerk for the license fee.

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.

ETOWAH COUNTY, ALABAMA

- [ ] **Register for the county lodging tax**
  File the county's 2% and $1.50 nightly room fee with the state through My Alabama Taxes, along with the 5% state tax.
- [ ] **Then your city**
  City rules differ a lot here. Pick your area.

CITY OF GLENCOE

- [ ] **Apply for the short-term rental license**
  Apply to the city for each property with the name and phone of a 24/7 emergency contact. Send proof of vacation rental insurance within 30 days of approval and each year at renewal.

- [ ] **Notify the neighbors**
  When the license is issued, send written notice to the city clerk and to all property owners within 500 feet with the owner and contact phone numbers, the city's code enforcement number, the maximum number of guests, and the maximum number of vehicles.
- [ ] **Post the house rules**
  Post the license, emergency contact, and house rules inside. Rent to one party at a time, keep parking off the street, serve no food, and host no weddings, parties, or concerts.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 12% plus $1.50 a night (5% city, 5% state, 2% county). All three are filed with the state through My Alabama Taxes. 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: Lesser of 2 per bedroom + 2, or 4 per parking space

Events: Not allowed

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: Etowah County: ADOR begins collecting local taxes (Resolution R26-0616B)-
. https://www.revenue.alabama.gov/wp-content/uploads/2026/07/Etowah-County_20260724.pdf

City of Glencoe (Municode): Code section.
https://library.municode.com/al/glencoe/codes/code_of_ordinances?nodeId=COOR_APXAZO_ARTIVUSSPRE_S4.09SHRMRE

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