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Scottsboro vacation rental checklist

Jackson County, Alabama | Rules checked November 5, 2026

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Scottsboro allows short-term rentals (under 30 days) citywide with a $25 yearly permit from Building Inspections and a city business license. Guests are limited to two per bedroom, with one parking space per bedroom and no overnight street parking; you need $1 million in liability coverage and a posted floor plan showing escape routes. Lodgings tax is 14% plus $1 a night.

> Three substantiated police complaints in 12 months suspend the permit for at least six months; a third suspension in three years revokes it.

> HOA covenants that bar rentals still apply.

> 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.

JACKSON COUNTY, ALABAMA

- [ ] **Register for the county lodgings tax**
  File the 2% county tax and $1 nightly fee with the state through My Alabama Taxes, along with the 5% state tax.

- [ ] **Then your city**
  Pick your area.

CITY OF SCOTTSBORO

- [ ] **Apply for the short-term rental permit**
  Submit the Building Inspections form with your ID, deed, listing platforms, an emergency contact, and a certificate of $1 million liability insurance. Swear that smoke and CO alarms are installed, a floor plan with exits is posted, and you've tried to notify adjacent owners.
- [ ] **Get a city business license**
  One business license covers all your short-term rentals in the city.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 14% plus $1 a night. 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

Maximum guests: 2 per bedroom

Parking: On site only, 1 space per bedroom

Who to contact

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

Scottsboro 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 Scottsboro (Municode): Code section.
https://library.municode.com/al/scottsboro/codes/code_of_ordinances?nodeId=COOR_CH22LITAMIBURE_ARTXIIISHRMRE