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Trussville vacation rental checklist

Jefferson County, Alabama | Rules checked November 5, 2026

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Trussville allows short-term rentals by right only in the Downtown Overlay district (condos and apartments capped at 30 licenses). Elsewhere you need a Board of Zoning Adjustment special exception, good for up to 3 years and 45 nights a year. Every rental needs a city business license, an inspection, and a 24/7 local contact. Lodgings tax is 23%.

> The city code still lists an 11% short-term rental lodging tax; the state's November 2026 report shows Trussville at 12% since January 2025. Ask the Revenue Department which applies.

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.

JEFFERSON COUNTY, ALABAMA

- [ ] **Register for the county lodgings tax**
  File the county's 7% monthly with the Jefferson County Department of Revenue (205-325-5171), on top of the 4% state tax through My Alabama Taxes.
- [ ] **Then your city**
  Check your city first: several suburbs don't allow stays under 30 or 90 days in homes.

CITY OF TRUSSVILLE

- [ ] **Check the Downtown Overlay**
  Outside it, apply to the Board of Zoning Adjustment for a special exception. Approvals last up to 3 years and cap use at 45 nights a year; a denial bars reapplying for 12 months.

- [ ] **Get the business license and inspection**
  Pass the inspection, use an owner or designated agent (a paid manager needs an Alabama real estate license), and put the license number on every listing. Houses need smoke and CO detectors tied to a fire alarm, egress windows, extinguishers, emergency egress lighting, and a Knox box.
- [ ] **Follow the operating rules**
  Post a local contact who answers 24/7. Occupancy is limited by parking: one off-street space per two adults. No stays under 24 hours. Renewals outside downtown include an audit of nights rented.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 23%. The city's 12% is filed with the city by the 20th (with the platform's transaction history if a platform collects). The county's 7% is filed with the Jefferson County Department of Revenue. Airbnb collects the state tax and the local taxes the state administers. For county or city taxes filed with the county, the city, or Avenu, ask your platform whether it remits them; if not, file them yourself by the 20th of each month.

House rules for guests

Occupancy: 2 adults per off-street parking space

Minimum stay: 24 hours

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

Jefferson County Department of Revenue: Jefferson County lodgings tax return-
. https://compliance.jccal.org/Sites/Jefferson_County/Documents/Revenue/Business%20Tax%20Returns/Lodgings%20Tax%20Return.pdf

City of Trussville (Municode): Code section.
https://library.municode.com/al/trussville/codes/code_of_ordinances?nodeId=COOR_APXAZO_ARTVIIISPUSRE_S14.0SHRMRE

City of Trussville (Municode): Code section.
https://library.municode.com/al/trussville/codes/code_of_ordinances?nodeId=COOR_CH18BU_ARTVISHTERE

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