LICENSEDRENTAL.COM

Auburn vacation rental checklist

Lee County, Alabama | Rules checked November 5, 2026

Scan for the latest version

Auburn allows two kinds of short-term rental: a homestay in the owner's own home (a home occupation permit; up to 90 nights a year with the owner away) and a whole-home non-primary rental (a zoning certificate; up to 240 days a year), each only in certain zones. Both need a city business license (0.25% of gross, $100 minimum), and lodgings tax is 13%.

> Two substantiated complaints in a calendar year let the Planning Director revoke the permit for the rest of that year and the next.

> The registration form lists first-year license fees of $105 (starting January–June) or $55 (from July 1). Confirm the current fee with the Revenue Office.

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.

LEE COUNTY, ALABAMA

- [ ] **Register for the county lodging tax**
  File the county's 2% with the state tax through My Alabama Taxes.
- [ ] **Then your city**
  Pick your area. Part of Phenix City is in Lee County; see Russell County.

CITY OF AUBURN

- [ ] **Check your zoning**
  Non-primary rentals are allowed in UC/CEOD, UN-E, UN-W, UN-S, MDRD, RDD, R (Rural), CDD, and CRD-U, -E, and -S, plus NRD and CRD-W east of North Donahue Drive. Homestays are allowed in the same districts. Use the city's short-term rental map to find your zone.
  Auburn short-term rentals: https://www.auburnal.gov/short-term-rentals/

- [ ] **Get the Planning permit**
  For a homestay, apply for a home occupation permit; for a non-primary rental, a zoning certificate. Email the application with your deed or a notarized letter to Planning, then pay through the city's permit portal. Both are good for one calendar year and must be renewed for 2026.

- [ ] **Get the business license**
  After Planning issues the permit, file the short-term rental business registration form with the Revenue Office. Each property needs its own form.

- [ ] **Register for lodgings tax**
  Total lodgings tax here is 13% (7% city, 4% state, 2% county). The city's 7% is filed with the city's Revenue Office each month, even for game-day rentals. 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

Days per year: 240 (non-primary); 90 with owner away (homestay)

Food: Homestay owners may not serve guests food

Guests: Registered guests only
No private or commercial events.

Parking: Off-street
Homestays may use on-street parking only when off-street can't be provided.

Who to contact

Planning Services: 334-501-3040
Revenue Office: 334-501-7239
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 Auburn: Ordinance 3288, short-term rentals (March 16, 2021)-
. https://static.auburnalabama.org/media/apps/www/short-term-rentals/Ordinance3288.pdf

City of Auburn: Short-term rentals. https://www.auburnal.gov/short-term-rentals/

City of Auburn: Short-term rental business registration form-
. https://static.auburnalabama.org/media/apps/www/short-term-rentals/Short_Term_Rental_App_FINAL_FORMAT.pdf

City of Auburn: Business license and tax information brochure-
. https://static.auburnalabama.org/media/apps/www/revenue/Business-License-&-Tax-Info-Brochure.pdf

City of Auburn: Ordinance 3314, short-term rental amendments (July 6, 2021)-
. https://static.auburnalabama.org/media/apps/www/short-term-rentals/3314-%28Read-Only%29.pdf
City of Auburn (Municode): Code section.
https://library.municode.com/al/auburn/codes/code_of_ordinances?nodeId=CO_CH12LITAMIBURE_ARTIIBULI_S12-17LISC