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Smiths Station vacation rental checklist

Lee County, Alabama | Rules checked November 5, 2026

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We found no short-term rental permit or rules in Smiths Station's code. You owe 13.5% (7.5% city + 4% state + 2% county) in lodgings tax and likely need a city business license.

> We found no short-term rental rules for Smiths Station online. In 2024 council members said the city's lodging tax hadn't been enforced; the state took over collecting it in March 2026.

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 SMITHS STATION

- [ ] **Register for lodgings tax**
  Total lodgings tax here is 13.5% (7.5% city + 4% state + 2% county). The city's 7.5% is filed with the state since March 2026. 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.

- [ ] **Ask about a business license and zoning**
  Ask the City of Smiths Station whether a short-term rental needs a city business license and whether zoning allows it at your address. Check your HOA rules too.

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

Alabama Department of Revenue: Smiths Station: ADOR begins collecting local taxes (Resolution 2025-631)-
. https://www.revenue.alabama.gov/wp-content/uploads/2026/02/Smiths-Station_20260225.pdf