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Pell City vacation rental checklist

St. Clair County, Alabama | Rules checked November 5, 2026

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Pell City's zoning generally doesn't allow short-term rentals, the city manager said in 2022, except in limited cases worked out with the city; the council took no action to change that. Lodgings tax is 15%.

> We couldn't find the zoning rule in the online code. Ask the city whether the planning commission has changed it since 2022.

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.

ST. CLAIR COUNTY, ALABAMA

- [ ] **Register for the county lodging tax**
  File the county tax with the St. Clair County Sales Tax Department (205-594-2108) or through the Local Tax account in My Alabama Taxes.
- [ ] **Then your city**
  Pick your area.

CITY OF PELL CITY

- [ ] **Ask the city before you list**
  Call Pell City planning to ask whether your property can be used as a short-term rental.
- [ ] **Register for lodgings tax**
  Total lodgings tax here is 15%. The city's 6% is filed with the city. The county's share is filed with the St. Clair County Sales Tax Department. 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.

Who to contact

St. Clair County Sales Tax Department: 205-594-2108

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: St. Clair County lodgings tax increase (effective October 1, 2024)-
. https://revenue.alabama.gov/wp-content/uploads/2024/09/St-Clair-County_20240925.pdf

The Daily Home / News Aegis: Pell City Council discusses short-term rentals (April 2022). https://newsaegis.com/?p=74753

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 Pell City (Municode): Code of ordinances. https://library.municode.com/al/pell_city/codes/code_of_ordinances