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Unincorporated Tuscaloosa vacation rental checklist

Tuscaloosa County, Alabama | Rules checked November 5, 2026

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We found no Tuscaloosa County short-term rental permit and no county lodging tax, so outside the cities the state's 4% applies. Many homes near Tuscaloosa or Northport, including around Lake Tuscaloosa, are in a city police jurisdiction, where the city adds a 5.5% lodging tax and Tuscaloosa requires its short-term rental business license.

> Smaller towns here (Vance 6% town lodging tax, Lake View 11%, Coaling, Brookwood, Moundville) had few listings; we didn't write pages for them. Tuscaloosa renewals can also require a dock inspection where there is a dock.

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.

TUSCALOOSA COUNTY, ALABAMA

- [ ] **Find out if you're in a city or police jurisdiction**
  Tuscaloosa and Northport tax (and Tuscaloosa licenses) short-term rentals in their police jurisdictions too, not only inside city limits. Ask the city which applies at your address.
- [ ] **Then your city**
  Pick your area.

TUSCALOOSA COUNTY (UNINCORPORATED AREAS)

- [ ] **Ask whether you're in a police jurisdiction**
  Call Tuscaloosa or Northport with your address. In Tuscaloosa's police jurisdiction you need its short-term rental business license, $1 million insurance, and a home inspection affidavit, and you pay 5.5% city lodging tax to the city.

- [ ] **Register for lodging tax**
  Register for the 4% state lodgings tax through My Alabama Taxes. Airbnb collects the state tax on its bookings; file direct bookings yourself by the 20th.
- [ ] **Ask about a county business license**
  Ask the Tuscaloosa County Special Tax Board (205-722-0540) what county license or tax registration a short-term rental needs.

Who to contact

Tuscaloosa County Special Tax Board: 205-722-0540
City of Tuscaloosa Revenue: 205-248-5200
Tuscaloosa County Special Tax Board: 205-722-0540

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

City of Tuscaloosa (Municode): Code section.
https://library.municode.com/al/tuscaloosa/codes/code_of_ordinances?nodeId=CO_CH7BULITARE_ARTXIIREHOTE

City of Tuscaloosa: Short-term rental applications and forms (police jurisdiction column). https://www.tuscaloosa.com/str/apps_forms

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

Tuscaloosa County Special Tax Board: Tuscaloosa County Special Tax Board. https://www.tuscco.com/?p=431

City of Tuscaloosa (Municode): Code section.
https://library.municode.com/al/tuscaloosa/codes/code_of_ordinances?nodeId=CO_CH7BULITARE_ARTXIIREHOTE_S7-200SHRMREICRESHRMRELOTAR