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## **Muskegon County Accommodation Tax Seasonal Lodging Providers Quarterly Filing Instructions**

### **Who Can File Quarterly**

Quarterly filing is available for lodging providers that offer accommodations for **less than 12 months of the year**.

Quarterly filing is completed using the **Visit Muskegon paper filing form** and is not available through the Granicus online portal. Seasonal operators who prefer to file online may choose to **file monthly through Granicus instead of quarterly**.

### **Filing Is Required Even If No Rentals Occurred**

Seasonal lodging providers are required to file a quarterly accommodation tax return even if no rentals occurred during the quarter. If no revenue was earned report \$0 in total revenue for the quarter.

### **Quarterly Filing Periods & Due Dates**

Quarterly accommodation tax returns and payments are due by the 15th day of the month following the end of the quarter:

- January, February, March → Due April 15
- April, May, June → Due July 15
- July, August, September → Due October 15
- October, November, December → Due January 15

### **Submitting Your Quarterly Filing**

Submit the completed accommodation tax report form with payment by mail or in person as instructed on the form.

### **Late Filings, Penalties, and Interest**

Late filings are subject to penalties and interest as outlined in the Muskegon County Accommodation Tax Ordinance:

- Penalty: 5% per month, up to a maximum of 25%
- Interest: 1% per month or fraction thereof

### **Record Retention and Verification**

Visit Muskegon administers the Muskegon County Accommodation Tax on behalf of the County. As permitted under the Muskegon County Accommodation Tax Ordinance, Visit Muskegon may request records related to lodging revenue to verify the accuracy of accommodation tax reports. Operators should retain records of rental transactions, booking platform reports, and related financial documentation for their accommodation property.

For additional information or to download filing forms, visit: **[visitmuskegon.org/partner-resources/short-term-rentals](https://www.visitmuskegon.org/partner-resources/short-term-rentals)**



# County of Muskegon Quarterly 2025/26

## Accommodations Tax Filing Form

A property is required to file monthly if they provide accommodations for 12 months of the year. This form expires September 2026 (due date October 15).

Name and Address of Accommodation Property (Hotel / Motel / Inn / B&B)		Name and Address of Property Owner (if different from Accommodation Property)	
Corporate/Taxpayer's Name		Name	
Taxpayer's DBA Business Name		Address	
Address		Address	
Address		Address	
City / State / ZIP		City / State / ZIP	
Contact Person		Contact Person	
Contact Phone No.		Contact Phone No.	
Contact Person Email		Contact Person Email	

1	<b>TAX QUARTER</b>	<input type="checkbox"/> Q1: Jan Feb March <input type="checkbox"/> Q2: April May June <input type="checkbox"/> Q3: July Aug Sept <input type="checkbox"/> Q4: Oct Nov Dec
2	<b>DUE DATE</b>	15th day of month after the Tax Quarter <span style="float: right;">2</span>
3	<b>DATE PAID</b>	Date payment delivered to Muskegon County Convention & Visitors Bureau <span style="float: right;">3</span>
4	<b>MONTHS LATE</b>	One month added after the 15th of each month after the due date (to calculate penalty and interest) <span style="float: right;">4 months</span>
5	<b>TOTAL REVENUE</b>	Amount subject to tax. Represents total charges for accommodations for the reporting period. <span style="float: right;">5 \$</span>
6	<b>TAX LIABILITY</b>	5% of Total Revenue reported on Line 5 <span style="float: right;">6 \$</span>
7	<b>PENALTY</b>	After Due Date, a penalty of 5% per month not to exceed 25% shall be added (See Ordinance § 8) <span style="float: right;">7 \$</span>
8	<b>INTEREST</b>	After Due Date, 1% of the unpaid tax per month or fraction thereof after the due date until paid <span style="float: right;">8 \$</span>
9	<b>TOTAL PAYMENT DUE</b>	Add lines 6, 7 and 8. Make check payable to " <b>Muskegon County CVB</b> " <span style="float: right;">9 \$</span>

**TAXPAYER SIGNATURE** (complete all information requested below)

*I declare under penalty of perjury that this return is accurate and complete to the best of my knowledge.*

Signature of Taxpayer Representative	X
Print Taxpayer Representative's Name	Date
Print Taxpayer Representative's Title	Telephone

**MAILING INSTRUCTIONS**

To avoid penalties and interest associated with late payments, mail this report along with payment by the Due Date to the following address:

**VISIT MUSKEGON  
MUSKEGON COUNTY CONVENTION & VISITORS BUREAU  
610 W WESTERN AVE  
MUSKEGON, MI 49440**

For more information about Muskegon County accommodations taxes please visit:

<https://www.visitmuskegon.org/partner-resources/short-term-rentals/> or contact the County of Muskegon Convention & Visitors Bureau at 231-724-3100

## **Accommodations Tax Reporting and Payment Due Dates**

### **Monthly Reporting Required:**

Accommodations provided 12 months of the year  
(per Section 7A of Ordinance # 2013-406)

Accommodations Tax Report and Payment are due  
by the 15th of the following month

<u>Month of Revenues</u>	<u>Tax Due by:</u>
January	February 15th
February	March 15th
March	April 15th
April	May 15th
May	June 15th
June	July 15th
July	August 15th
August	September 15th
September	October 15th
October	November 15th
November	December 15th
December	January 15th

### **Quarterly Reporting Allowed:**

Accommodations provided less than 12 months of the year  
(per Section 7B of Ordinance # 2013-406)

Accommodations Tax Report and Payment are due  
by the 15th of the month following the quarter ended

<u>Quarter</u>	<u>Tax Due by:</u>
January, February, March	April 15th
April, May, June	July 15th
July, August, September	October 15th
October, November, December	January 15th