



# County of Muskegon Quarterly 2025/26

## Accommodations Tax Filing Form

A property is eligible for quarterly filing if they provide accommodations for less than 12 months of the year.

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 PERIOD</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 Period <span style="float: right;">2</span>
3	<b>DATE PAID</b>	Date payment mailed or 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 Treasurer</b> " or " <b>Muskegon County CVB</b> " <span style="float: right;">9 \$</span>

<b>TAXPAYER SIGNATURE</b> (complete all information requested below)		
<i>I declare under penalty of perjury that this return is accurate and complete to the best of my knowledge.</i>		
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