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# Muskegon County Accommodation Tax Short-Term Rental Frequently Asked Questions

## What's changing in 2025?

- The County will switch to a new online system called **Granicus** starting on or around **December 3, 2025**.
- Year-round properties: Will be able to file and pay online by the 15th of the following month.
- **Seasonal properties**: May only file quarterly by paper form (available from Visit Muskegon). Seasonal owners can opt into monthly online filing.

## What is the Muskegon County Accommodation Tax?

The accommodation tax was adopted in 1981 and applies to short-term stays (30 nights or fewer). For more details, see County Ordinance No. 2013-406 (formerly Ordinance 10).

## Who must pay this tax?

All lodging types, including vacation rentals, STRs, B&Bs, hotels, motels, and resorts.

#### Do I need to collect and remit this tax?

Yes. If you own and rent a lodging for 30 days or fewer, you must collect and remit the 5% tax to Muskegon County.

#### How and when do I file and pay?

Muskegon County's new accommodation tax system, Granicus, is expected to launch on or around **December 3, 2025**. Until then, you can pay manually using the temporary filing form at visitmuskegon.org/about-us/partner-resources/short-term-rentals.

Please bring payments through **September 2025 current by October 15, 2025**. Late fees and penalties will be waived until Granicus is online.

#### How is the tax calculated?

The tax is 5% of your total rental revenue, including any mandatory fees. If filing online, Granicus will calculate the tax based on your reported revenue. If filing manually you will need to calculate your own tax amount.

#### Is the tax Airbnb lists different from this one?

Yes. Airbnb collects a statewide 6% use tax. Muskegon County also requires a 5% accommodation tax for stays of 30 nights or fewer.



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# Will Airbnb or VRBO pay the tax for me?

Some platforms allow tax collection at checkout, but you are generally still responsible for filing and remitting to the County. You will have to check with your booking provider for more details.

## How do I sign up for Granicus?

Granicus and Visit Muskegon will contact property owners with onboarding instructions.

## What if Granicus isn't available yet?

Granicus, is expected to launch on or around **December 3, 2025**. Until then, you can pay manually using the temporary filing form at <u>visitmuskegon.org/about-us/partner-resources/short-term-rentals</u>.

## Do I still collect tax during the transition?

Yes. Continue collecting the 5% tax. Payments and filing for **October 1**, <u>2024</u> through **September 30**, <u>2025</u> must be submitted by **October 15**, **2025**.

# What are the penalties for late payments after Granicus is live?

- 5% penalty per month (up to 25% max)
- 1% monthly interest

#### Where does the tax go?

Tax funds support tourism marketing and local business promotion.

## Do I have to be listed on Visit Muskegon's website?

No. But to be listed, your account must be current. All lodging operators must remit tax, regardless of listing status.

## Need help?

Visit: www.visitmuskegon.org/partner-resources/short-term-rentals

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