Visit Muskegon
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610 W. Western Avenue • Muskegon, MI 49440
Phone: 231-724-3100

Muskegon County Accommodation Tax
Short-Term Rental Frequently Asked Questions

This FAQ is intended as a printable reference guide. For filing links, forms, and current program resources, use the Short-Term Rental Resource Center.

How do I pay my accommodation taxes?

Most lodging providers pay accommodation taxes through **Granicus**, Muskegon County's online accommodation tax filing system. Granicus allows eligible lodging providers to file returns, submit payments, and manage their accommodation tax account online.

Additional filing resources and guidance are available through the Visit Muskegon Short-Term Rental Resource Center. Visit the Short-Term Rental Resource Center

What is the Muskegon County Accommodation Tax?

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

I want to understand the accommodation tax law in more detail. Where can I find it?

For complete information regarding Michigan accommodation taxes, lodging providers may review:

- Michigan Public Act 263 of 1974 (Accommodations Tax Act)
- Muskegon County Ordinance No. 2013-406 (Accommodations Ordinance)

These documents provide the legal framework for accommodation taxes, including collection requirements, permitted uses of tax revenue, reporting requirements, penalties, and local administration of the program. The Muskegon County ordinance is adopted under the authority of Michigan Public Act 263 of 1974.

Visit Muskegon's Short-Term Rental Resource Center also provides accommodation tax filing information, lodging provider resources, and links to additional guidance documents.

Who must pay this tax?

All lodging providers offering stays of 30 nights or fewer may be subject to the Muskegon County accommodation tax, including but not limited to, vacation rentals, short-term rentals, bed and breakfasts, hotels, motels, inns, and resorts.

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Do I need to collect and remit this tax?

Yes. If you own or operate lodging that is rented for 30 nights or fewer, you are responsible for collecting and remitting the 5% Muskegon County accommodation tax.

Do I need to file accommodation taxes monthly or quarterly, when are they due, and how can I pay?

All short-term rental operators are required to file an accommodation tax return monthly or quarterly, even if no reservations were made during the reporting period.

Returns and payments are due by the 15th day of the month following the reporting period.

- Year-round properties file and pay accommodation taxes monthly through Granicus.
- Seasonal properties may file accommodation taxes quarterly using a paper filing form available from Visit Muskegon. Seasonal property owners may also opt into monthly online filing through Granicus.

Payment methods vary by filing method:

- Monthly online filers using Granicus may pay by ACH, credit card, or check.
- Seasonal quarterly filers may pay by check.

Checks may be mailed or delivered to **Visit Muskegon, 610 W. Western Avenue, Muskegon, MI 49440**.

If you are filing through Granicus and paying by check, include a copy of the invoice generated by the Granicus Tax Portal with your payment. Payments cannot be applied to your account until the required filing has been submitted.

What is the difference between monthly and quarterly accommodation tax filers?

Year-round properties, meaning properties providing lodging for 12 months, file and pay accommodation taxes monthly through Granicus.

Seasonal properties, meaning properties providing lodging for less than 12 months, may file accommodation taxes quarterly using a paper filing form available from Visit Muskegon. Seasonal property owners may opt into monthly online filing through Granicus if they prefer.

If you are unsure whether your property is considered year-round or seasonal, or if you would like to opt into monthly online filing, contact Visit Muskegon for assistance.

How is the tax calculated?

The tax is 5% of total rental revenue, including any mandatory fees. If filing online, Granicus will calculate the tax based on the reported revenue. If filing manually, the filer is responsible for calculating the tax amount.

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What are the penalties for late payments?

- 5% penalty per month, up to a maximum of 25%.
- 1% monthly interest.

Will Airbnb® or VRBO® pay Muskegon County accommodation taxes for me?

Muskegon County does not currently receive accommodation tax payments directly from Airbnb® or VRBO®. Property owners and operators should contact their booking platform directly to determine whether taxes are being collected from guests and where those taxes are being remitted. Property owners remain responsible for understanding and complying with Muskegon County accommodation tax requirements.

My property is not listed on VisitMuskegon.org. Do I still have to pay accommodation taxes?

Yes. Whether a property is listed on VisitMuskegon.org has no effect on accommodation tax requirements. Lodging providers offering stays of 30 nights or fewer are required to collect, file, and remit Muskegon County accommodation taxes regardless of whether the property appears on VisitMuskegon.org, Airbnb®, VRBO®, another booking platform, or is marketed independently.

Am I required to have a listing on VisitMuskegon.org?

No. A VisitMuskegon.org listing is optional. However, lodging providers must remain current with Muskegon County accommodation tax requirements to be eligible for a listing. All lodging operators subject to the accommodation tax ordinance must collect, file, and remit accommodation taxes regardless of listing status.

Does registering to pay Muskegon County accommodation taxes register my property with my municipality?

No. Registering to pay Muskegon County accommodation taxes does not register your property with your local municipality. Some cities, townships, and villages may require separate permits, registrations, inspections, zoning approvals, or other approvals before a property may be used as a short-term rental.

Property owners are responsible for verifying and complying with local requirements that apply to their property.

How do I determine which municipality my property is located in?

Use Muskegon County's GIS property search tools to identify the city, township, or village where your property is located. Once your municipality is identified, contact that community directly regarding local registration, licensing, zoning, or permit requirements.

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Where does the accommodation tax go?

Accommodation tax revenue is dedicated to tourism promotion and related activities as permitted by Michigan law. Funds collected through the accommodation tax support Visit Muskegon's efforts to market Muskegon County as a visitor destination, promote local tourism assets, attract overnight visitors, and support the hospitality industry.

Is Muskegon County collecting this tax because of budget shortfalls or financial problems?

No. Michigan law limits how accommodation tax revenue may be used. The tax is dedicated to tourism promotion and related activities and is not part of Muskegon County's general operating fund. Visit Muskegon operates as a tourism enterprise of Muskegon County and is funded through accommodation tax revenue rather than general fund tax dollars.

Need Help?

Visit Muskegon staff are available to assist with accommodation tax filing requirements, Granicus access, lodging listings, and general program questions.

Email: ATAX@VisitMuskegon.org
Phone: 231-724-3100
Web: Short-Term Rental Resource Center