



*Visit Muskegon*  
[info@VisitMuskegon.org](mailto:info@VisitMuskegon.org)  
visitmuskegon.org/partner-resources/short-term-rentals  
610 W. Western Avenue • Muskegon, MI 49440  
Phone: 231-724-3100

## **Manual Filing Exception & Deadlines Accommodation Tax Reporting**

### **Why You Are Receiving This Form**

Muskegon County now uses Granicus as the primary system for filing and paying accommodation taxes. In limited situations, manual (paper) filing is required for certain past reporting periods.

This notice explains when manual filing applies and what to do next.

### **When Manual Filing Is Required**

Manual filing is required in the following situations:

- For seasonal lodging providers that file quarterly. Seasonal lodging providers may file accommodation taxes quarterly only if the property provides lodging for less than 12 months of the year. Seasonal filing is not available through Granicus. Seasonal operations may choose to file monthly through Granicus and report 0 (zero) during inactive months.
- For accommodation tax reporting periods prior to November 30, 2025, that were granted temporary exemption from penalties and interest.

**By January 30, 2026**, accommodation taxes for periods prior to November 30, 2025 must be filed using the attached paper form to avoid penalties and interest. If these past-due periods are paid online through Granicus, penalties, interest, and applicable processing fees will be applied automatically.

**After January 30, 2026**, penalties and interest will resume for all past-due accommodation tax periods. Past-due returns may be filed through Granicus, and penalties and interest will be calculated automatically based on the filing date.

### **How to File Using the Attached Form**

- Complete all required fields on the attached accommodation tax report form.
- Include payment as instructed on the form.
- Submit the completed form and payment by the applicable deadline listed above.

### **Filing Going Forward**

For current and future reporting periods, lodging providers should file and pay accommodation taxes online through Granicus whenever possible. Granicus is the fastest and most accurate way to file and ensures proper calculation of taxes, penalties, and interest when applicable.

Updated 01/13/2026



# County of Muskegon Monthly 2025 Accommodations Tax Filing Form

A property is required to file monthly if they provide accommodations for 12 months of the year. This form expires January 2026.

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>	Month for this Accommodations Tax Report	1
2	<b>DUE DATE</b>	15th day of month after the Tax Period	2
3	<b>DATE PAID</b>	Date payment mailed or delivered to Muskegon County Convention & Visitors Bureau	3
4	<b>MONTHS LATE</b>	One month added after the 15th of each month after the due date (to calculate penalty and interest)	4 N/A months
5	<b>TOTAL REVENUE</b>	Amount subject to tax. Represents total charges for accommodations for the reporting period.	5 \$
6	<b>TAX LIABILITY</b>	5% of Total Revenue reported on Line 5	6 \$
7	<b>PENALTY</b>	After Due Date, a penalty of 5% per month not to exceed 25% shall be added (See Ordinance § 8)	7 \$ N/A
8	<b>INTEREST</b>	After Due Date, 1% of the unpaid tax per month or fraction thereof after the due date until paid	8 \$ N/A
9	<b>TOTAL PAYMENT DUE</b>	Add lines 6, 7 and 8. Make check payable to " <b>Muskegon County CVB</b> " or " <b>Muskegon County Treasurer</b> "	9 \$

**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