



Visit Muskegon
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Monthly vs. Seasonal Accommodation Tax Filers

Accommodation tax filing requirements depend on **how long you provide lodging during the year.**

Monthly Filers (Year-Round Properties)

If you provide lodging for **12 months per year**, you are considered a **Year-Round Property**. Year-round properties are required to **file and pay accommodation taxes monthly**. Returns and payments are due by the **15th of the month following the reporting period**. Monthly filing is completed **online through the Granicus system**.

Seasonal Filers (Seasonal Properties)

If you provide lodging for **less than 12 months per year**, you are considered a **Seasonal Property**. Seasonal properties are required to **file and pay accommodation taxes quarterly**. Returns and payments are due by the **15th of the month following the reporting period**. Quarterly filings are completed using a **paper filing form available from Visit Muskegon**.

Optional Monthly Filing for Seasonal Properties

Seasonal property owners may choose to **file and pay monthly online through Granicus** instead of filing quarterly, if preferred.

Need help?

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

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