



Visit Muskegon
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Muskegon County Accommodation Tax Seasonal Lodging Providers Quarterly Filing Instructions

Who Can File Quarterly

Quarterly filing is available for lodging providers that offer accommodations for **less than 12 months of the year**.

Quarterly filing is completed using the **Visit Muskegon paper filing form** and is not available through the Granicus online portal. Seasonal operators who prefer to file online may choose to **file monthly through Granicus instead of quarterly**.

Filing Is Required Even If No Rentals Occurred

Seasonal lodging providers are required to file a quarterly accommodation tax return even if no rentals occurred during the quarter. If no revenue was earned report \$0 in total revenue for the quarter.

Quarterly Filing Periods & Due Dates

Quarterly accommodation tax returns and payments are due by the 15th day of the month following the end of the quarter:

- January, February, March → Due April 15
- April, May, June → Due July 15
- July, August, September → Due October 15
- October, November, December → Due January 15

Submitting Your Quarterly Filing

Submit the completed accommodation tax report form with payment by mail or in person as instructed on the form.

Late Filings, Penalties, and Interest

Late filings are subject to penalties and interest as outlined in the Muskegon County Accommodation Tax Ordinance:

- Penalty: 5% per month, up to a maximum of 25%
- Interest: 1% per month or fraction thereof

Record Retention and Verification

Visit Muskegon administers the Muskegon County Accommodation Tax on behalf of the County. As permitted under the Muskegon County Accommodation Tax Ordinance, Visit Muskegon may request records related to lodging revenue to verify the accuracy of accommodation tax reports.

Operators should retain records of rental transactions, booking platform reports, and related financial documentation for their accommodation property.