



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 seasonal lodging providers that offer accommodations for less than 12 months of the year. Quarterly filing is not available through the Granicus online system. Seasonal operations may opt into monthly online filing through Granicus.

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

How to Complete the Paper Filing Form

1. Enter the reporting quarter and tax period on the form.
2. Report total gross rental revenue for the quarter.
3. Calculate the 5% accommodation tax due based on reported revenue.
4. Add any applicable penalties or interest if filing after the due date.
5. Sign and date the form.

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

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



County of Muskegon Quarterly 2025/26

Accommodations Tax Filing Form

A property is eligible for quarterly filing if they provide accommodations for less than 12 months of the year.

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	TAX PERIOD	<input type="checkbox"/> Q1: Jan Feb March <input type="checkbox"/> Q2: April May June <input type="checkbox"/> Q3: July Aug Sept <input type="checkbox"/> Q4: Oct Nov Dec
2	DUE DATE	15th day of month after the Tax Period 2
3	DATE PAID	Date payment mailed or delivered to Muskegon County Convention & Visitors Bureau 3
4	MONTHS LATE	One month added after the 15th of each month after the due date (to calculate penalty and interest) 4 months
5	TOTAL REVENUE	Amount subject to tax. Represents total charges for accommodations for the reporting period. 5 \$
6	TAX LIABILITY	5% of Total Revenue reported on Line 5 6 \$
7	PENALTY	After Due Date, a penalty of 5% per month not to exceed 25% shall be added (See Ordinance § 8) 7 \$
8	INTEREST	After Due Date, 1% of the unpaid tax per month or fraction thereof after the due date until paid 8 \$
9	TOTAL PAYMENT DUE	Add lines 6, 7 and 8. Make check payable to " Muskegon County Treasurer " or " Muskegon County CVB " 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