



## **Municipal Accommodation Tax By-Law No. 19-2019**

### **A By-Law Relating to Tourism Accommodation Levy in the Rural Community of Hanwell**

BE IT ENACTED by the Council of the rural community of Hanwell under authority vested in it by s.101.1(1) of the *Local Governance Act*, SNB 2017, c.18, as follows:

#### **1. TITLE**

This By-Law may be referred to as the "Tourism Accommodation Levy".

#### **2. DEFINITIONS**

For the purposes of this By-Law:

"Levy" means the tourism accommodation levy.

"Members of Council" means a member of Council and includes the Mayor, Deputy Mayor and Councillors, and may be referred to as "Members" or "Council" herein.

"Operator" means a person who, in the normal course of the persons business sells, offers to sell, provides, and offers to provide tourism accommodation in the rural community of Hanwell.

"RTIPPA" means the *Right to Information and Privacy Protection Act*, c.R-10.6 and assorted regulations as amended.

"Rural Community of Hanwell" means the rural community of Hanwell and may be referred to as the "Community".

"Tourism Accommodation" means the provision of lodging for a continuous period not exceeding 31 days in hotels, motels, inns, bed and breakfasts, resorts, hostels, buildings owned or operated by a post-secondary institution, or in any other facility, where the facility or building consists of 6 or more rooms or rental units that are offered as lodgings.

#### **3. APPLICATION OF LEVY**

- a) A purchaser shall, at the time of purchasing tourism accommodation, pay a levy in the amount of 3.5% of the purchase price of the tourism accommodation. An operator shall include on every invoice or receipt for the purchase of such accommodation a separate item for the amount of levy imposed on the purchase.

- b) An operator shall include on every invoice or receipt for the purchase of such accommodation a separate item for the amount of levy imposed on the purchase.

#### **4. EXEMPTIONS**

This levy shall not apply to:

- a) A student who is accommodated in a building owned or operated by a post-secondary institution while the student is registered at and attending that post-secondary institution;
- b) A person who is accommodated in a room for more than 31 consecutive days;
- c) Hotel or motel rooms provided by the community or province, or their agents, for emergency shelter accommodation purposes; and
- d) Tent or trailer sites supplied by a campground, tourist camp, or trailer park.

#### **5. COLLECTION BY OPERATOR**

Operators shall collect the levy from the purchaser at the time the accommodation is purchased and shall remit the levy to the Community at the times and manor set forth in this By-Law.

#### **6. REPORT AND REMITTANCE**

- a) Subject to the provisions of subsection b), unless otherwise provided all operators shall make separate monthly reports to the Community, on the prescribed report form, of tourism accommodation sales and levy collected.
- b) The Community may at any time require an operator to provide a report of sales and levy collected, such report to cover any period or periods.
- c) A separate report shall be made for each place of business, unless a consolidated report has been approved by the Community.
- d) The reports by operators shall be made to the Community by the 20<sup>th</sup> day of the month following the collection of the levy by the operator, and the levy shall be remitted no later than 30 days from the date the report is due.
- e) If an operator during the preceding period has collected no levy, he shall nevertheless make a report to that effect on the prescribed report form.
- f) Where an operator ceases to carry on or disposes of his business, he shall make the report and remit the levy collected within 20 days of the date of discontinuance or disposal.

#### **7. RECORDS**

- a) Every operator shall keep books of account, records and documents sufficient to furnish the Community with the necessary particulars of:
  - i. sales of tourism accommodation,

- ii. amount of levy collected, and
  - iii. disposal of levy.
- b) Every operator shall retain any book of account, record, or other document referred to in this Section for a minimum period of the current year plus six (6) years.

## **8. GOVERNANCE**

- a) The Municipal Accommodation Tax Committee will consist of at least one (1) member from the Hotel Association, the rural community of Hanwell (staff/council), and one (1) member from the key stakeholder. (i.e.: chamber of commerce)
- b) A minimum of 30% of the funds through the Tourism Accommodation Levy collected by Hanwell proprietors will be kept in the Community as incremental revenue to be put towards event funding and demand generation for the Hanwell area.

## **9. INTEREST**

Interest payable under the By-law shall be payable at the Bank of Canada's prime interest rate plus two percent.

## **10. ENFORCEMENT**

- a) Any by-law enforcement officer is hereby authorized to take such actions, exercise such powers and perform such duties, as may be set out in this by-law or in the Local Governance Act and as they may deem to be necessary to enforce any provisions of this by-law.

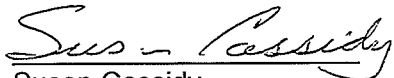
## **11. OFFENCES**

- a) Any person who violates any provision of this by-law is guilty of an offence and is liable on conviction to a fine.
- b) The minimum fine for an offence committed under this by-law is one hundred and forty dollars (\$140) and the maximum fine for an offence committed under this by-law is two thousand one hundred dollars (\$2,100).
- c) If an offence committed under this by-law continues for more than one (1) day:
  - i. the minimum fine that may be imposed is the minimum fine established in this by-law multiplied by the number of days during which the offence continues; and,
  - ii. the maximum fine that may be imposed is the maximum fine established in this by-law multiplied by the number of days during which the offence continues.

**12. ENACTMENT**

This By-Law shall come into effect on the date of enactment there from:

FIRST READING: (By title)	<u>November 20, 2019</u>
SECOND READING: (By title)	<u>November 20, 2019</u>
THIRD READING: (In its entirety and enacted)	<u>December 18, 2019</u>

  
Susan Cassidy  
Mayor

  
Terri L. Parker  
Clerk