

TOWN OF NEW GLASGOW

TOURISM MARKETING LEVY BYLAW

Be it enacted by the Council of the Town of New Glasgow under the authority of the Municipal Government Act, 1998, c. 18, s. 75, as follows:

1. Short Title

This Bylaw shall be known as the Tourism Marketing Levy Bylaw and may be cited as the Tourism Marketing Levy Bylaw.

2. Definitions In this Bylaw

- a. **"Accommodation"** means supplying lodging in hotels and motels and in any other facilities required to be licensed under the Tourist Accommodations Registration Act and in a building owned or operated by a post-secondary educational institution where the hotel, motel, facility or building consists of one or more rental units that are offered as lodging.
- b. **"Council"** means the Council of the Town of New Glasgow.
- c. **"Operator"** means a person whose business sells, offers to sell, provides, and offers to provide accommodation in the municipality.
- d. **"Purchase price"** means the price for which the accommodation is purchased, including the value of the services rendered and other consideration accepted by the operator in return for the accommodation provided, but does not include the goods and services tax.

3. Application of Levy

A marketing and promotions levy is hereby imposed in the Municipality, the rate of which shall be three percent (3%) of the purchase price of the accommodation.

1. The levy imposed under this Bylaw must be collected at the time of the sale on the total amount of the purchase price and must be remitted to the Municipality at the prescribed times and in the prescribed manner.
2. If a person collects an amount as if it were a levy imposed under this Bylaw, the person must remit the amount collected to the Municipality at the same time and in the same manner as the levy collected under this Bylaw.

4.Exemption from Levy

The Tourism Marketing Levy shall not apply to:

1. a student who is housed in a building owned or operated by a post-secondary educational institution while the student is registered at and attending a post-secondary institution;
2. a person who is staying in a room for more than twenty-eight (28) consecutive days; or
3. A person, and the person's family, while receiving medical treatment at a hospital or provincial health-care centre or seeking specialist medical advice, provided the person provides a statement from said hospital or provincial health-care centre.

5.Registration of Operator

1. Every operator at a facility providing accommodations to which this Bylaw applies, shall apply for and be issued a registration certificate by the municipality.
 - a. Where an operator carries on business at more than one place, the operator shall obtain a registration certificate in each individual place of business.
2. The registration certificate shall be displayed in a prominent place on the premises.
3. Where an operator changes their address, they will return their registration certificate to the municipality for an amendment.
4. Where an operator changes the name or nature of their business, the operator will return their registration certificate to the municipality for a new one.
5. Where an operator ceases to carry on business that a registration certificate has been issued, the certificate shall be void, and the operator shall return the certificate to the municipality within 15 days of the date of closure.
6. Where a registration certificate is lost or destroyed, a request shall be made to the municipality for a copy of the original.
7. A registration certificate granted under subsection (1) is not transferable.

6. Return and Remittance of Levy

1. The municipality may at any time require a return of sales and levy collected by any person selling accommodation; such return to cover any period or periods.
2. Subject to the provisions of subsection (1), unless otherwise provided, all operators shall make separate monthly returns to the municipality.
3. A separate return shall be made for each place of business unless a consolidated return has been approved by the municipality.
4. The returns by operators shall be made and the levy shall be remitted to the municipality the 15th day of the month following the collection of the levy by the operator.
5. If an operator, during the preceding period, has collected no levy, the operator shall make a report to that effect on the prescribed return form.
6. Where an operator ceases to carry on or disposes of his business, the operator shall make the return and remit the levy collected within 15 days of the date of closure or disposal.

7. Records

1. Every operator shall keep books of accounts, records, and documents sufficient to furnish the municipality with the necessary particulars of:
 - a. sales of accommodation;
 - b. amount of levy collected; and
 - c. disposal of levy.
2. All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
3. Where a receipt, bill, invoice, or other document is issued by a person selling accommodation, the levy shall be shown as a separate item thereon.

8. Calculation of Levy

Where an operator sells an accommodation in combination with meals and other specialized services for an all-inclusive package price, the purchase price of the accommodation shall be deemed to be the price that will be collected for the levy.

9. Refund of Levy Collected in Error

1. If the municipality is satisfied that a levy or a portion of a levy has been paid in error, the municipality shall refund the amount of the overpayment to the person entitled.
2. If the municipality is satisfied that an operator has remitted to the municipality an amount as collected levy that the operator neither collected nor was required to collect under this Bylaw, the municipality must refund the amount to the operator.

10. Claim for Refund

1. To claim a refund under this Bylaw, a person must:
 - a. submit to the municipality an application in writing signed by the person who paid the amount claimed; and
 - b. provide sufficient evidence to satisfy the municipality that the person who paid the amount is entitled to the refund.
2. For the purpose of subsection (1) (a), if the person who paid the amount claimed is a corporation, the application must be signed by a director or authorized employee of the corporation.

11. Offence

A person who contravenes a provision of the Bylaw is guilty of an offence punishable by summary conviction and on conviction is liable:

- a. on a first conviction, to a fine of not less than \$500 and not more than \$1,000, and;
- b. for a subsequent conviction for the same or another provision of this regulation, to a fine not less than \$1,500 and not more than \$5,000.

12. Administration of Bylaw

This Bylaw shall be administered on behalf of the Municipality by the Chief Administrative Officer and any persons designated by the Chief Administrative Officer.

13. Effective Date

This Bylaw shall take effect from the 7th day of September, 2023.

CAO ANNOTATION

Date of First Reading: July 17, 2023

Date of advertisement of Notice of Intent to Consider: August 3, 2023

Date of Second Reading: August 14, 2023

Date of advertisement of Passage of By-law: September 7, 2023

Date of mailing to Minister a certified copy of By-law: August 30, 2023

I certify that the above Tourism Marketing Levy Bylaw was duly adopted by New Glasgow Town Council at duly called meetings and was published as indicated above.



Chief Administrative Officer