



## **By-law 2019-022**

# **Municipal Accommodation Tax (MAT) (Internet-Based Accommodation Sharing Platforms). (Consolidated – as amended)**

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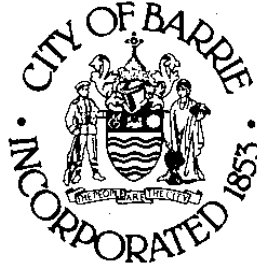
**A By-law of The Corporation of the City of Barrie to establish a Municipal Accommodation Tax (Internet-Based Accommodation Sharing Platforms).**

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Bill No. 022

**BY-LAW NUMBER 2019-022**

**A By-law of The Corporation of the City of Barrie to  
establish a Municipal Accommodation Tax (Internet-  
Based Accommodation Sharing Platforms).**

**WHEREAS** The Corporation of the City of Barrie may, by by-law, impose a tax in respect of the purchase of transient accommodation in the municipality in accordance with Part XII.1 of the *Municipal Act*, 2001, S.O. 2001, Chapter 25, as amended, and the Transient Accommodation Tax Regulation 435/17;

**AND WHEREAS** The Council of the Corporation of the City of Barrie adopted motion 19-G-021 to establish a Transient Accommodation Tax to be imposed on the purchase of accommodations of short duration within the City of Barrie purchased through certain third-party accommodation sharing internet-based platforms, which will generate revenue which may be shared with designated non-profit entities who promote local tourism as further described in Regulation 435/17;

**AND WHEREAS** The Council of the Corporation of the City of Barrie wishes to add the arrears of the Municipal Accommodation Tax, interest and penalties to the tax roll for the properties in the City of Barrie registered in the name of the Provider to be collected in like manner as property taxes and such arrears shall constitute a lien upon the lands, but pursuant to section 400.4(2) of the *Municipal Act*, 2001 and such lien will not have a higher priority than it would otherwise have in law in relation to other claims, liens or encumbrances;

**NOW THEREFORE** the Council of The Corporation of the City of Barrie enacts as follows:

**1. APPLICATION OF TAX**

- 1.1 A purchaser of transient accommodations through a third-party accommodation sharing internet-based platform shall, at the time of purchasing the accommodation, pay an accommodation tax in the amount of six percent of the purchase price of the accommodation provided for a continuous period of less than 30 nights provided in an accommodation advertised on any third-party accommodation sharing technology platform.
- 1.2 A company that provides a third party accommodation sharing internet-based platform shall include on every invoice or receipt for the purchase of transient accommodation a separate item for the amount of tax on transient accommodation imposed on the purchase, and the item shall be identified as "Municipal Accommodation Tax".

**2. EXEMPTIONS**

- 2.1 The Municipal Accommodation Tax imposed by subsection 1(1) does not apply to:
  - (a) The Crown, every agency of the Crown in right of Ontario and every authority, board, commission, corporation, office, or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council;
  - (b) Every board as defined in subsection 1(1) of the *Education Act*;
  - (c) Every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for the purposes of calculating annual operating grants entitlements from the Crown on accommodations provided to students while the student is registered at and attending the institution;
  - (d) Every hospital referred to in the list of hospitals and their grades and classifications maintained by the minister of Health and Long-Term Care under the *Public Hospitals Act* and every private hospital operated under the authority of a license issued under the *Private Hospitals Act*;

- (e) Every long-term care home as defined in subsection 2(1) of the *Long- Term Care Homes Act, 2007*, retirement home and hospices;
- (f) Every treatment centre that receives provincial aid under the *Ministry of Community and Social Services Act*;
- (g) Every house of refuge, or lodging for the reformation of offenders;
- (h) Every charitable, non-profit philanthropic corporation organized as shelters for the relief of the poor or for emergency;
- (i) Short-term shelter accommodation provided by City or its agencies at contracted hotels or motels;
- (j) Every tent or trailer site(s) supplied by a campground, tourist camp or trailer park;
- (k) Every accommodation supplied by employers to their employees in premises operated by the employer; and
- (l) Every hospitality room in an establishment that does not contain a bed and is used for displaying merchandise, holding meetings, or entertaining.

### 3. TAX COLLECTED BY SERVICE PROVIDER

- 3.1 A company that provides a third party accommodation sharing internet-based platform shall include on every invoice or receipt for the purchase of transient accommodation a separate item identified as "Municipal Accommodation Tax" for the amount of MAT imposed on the purchase.
- 3.2 The provider of the third party accommodation sharing internet-based platform that facilitates the transaction of the sale of transient accommodation shall collect the MAT from the purchaser at the time the accommodation is purchased and shall remit the MAT to the tax collection agents designated by the municipality pursuant to section 4 within the time prescribed in any MAT notice and shall include statements in the form required by the tax collection agents detailing the number of rooms sold, purchase price and levy collected.

### 4. AGENT TAX COLLECTORS

- 4.1 The collection and administration of taxes to be remitted by providers of internet-based accommodation sharing platforms, pursuant to section 3, shall be collected by City of Barrie.
- 4.2 The Mayor and City Manager may designate additional tax collection agents for the municipality and enter into agreements with designated collection agents in consultation with the City Clerk, Director of Finance and Director of Legal Services.

### 5. PENALTIES AND INTEREST

- 5.1 Penalties and interest at the rate applicable to overdue property taxes shall be payable by the providers of transient accommodation on the non-payment of the full amount of the MAT by the due date set out in the notice, and interest may be added on the first day of default and on each month thereafter in which the default continues.

### 6. LIENS

- 6.1 All Municipal Accommodation Tax penalties and interest that are past due shall be deemed by the City Chief Financial Officer to be in arrears, and the City Chief Financial Officer is authorized to take any one or more steps available to the City to collect any such amount including without limitation:
  - i. adding the amount to the tax roll for any real property in the City registered in the name of the provider to be collected in a manner as municipal property taxes and shall constitute a lien upon the lands;
  - ii. bringing an action in the name of the City for the recovery of the amount in the court of appropriate jurisdiction;
  - iii. referring the collection of the amount to a debt collection agency; or
  - iv. exercising any other remedy available to the City otherwise available in law.

## 7. AUDIT AND INSPECTION

- 7.1 Every company providing the service of a third party accommodation sharing platform for transient accommodation shall keep books of account, records, and documents sufficient to furnish the City and its designated tax collectors with the necessary particulars of sales of accommodation, amount of levy collected and remittance.
- 7.2 The City's tax collectors designated pursuant to section 4 may inspect and audit all books, documents, transactions and accounts of transient accommodation providers and require transient accommodation providers to produce copies of any documents or records required for the purposes of administering and enforcing this by-law, as required.

## 8. OFFENCE AND PENALTIES

- 8.1 Every person is guilty of an offence under this By-law who:
- i. Makes, participates in, assents or contributes in making of false or deceptive statements in a report, statement, form or other document prepared, submitted or filed under the purposes of this By-law;
  - ii. Destroys, alters, mutilates, hides or otherwise disposes of any records or books of account, in order to evade payment or remittance of tax;
  - iii. Makes, assents to or contributes in the making of false or deceptive entries, or assents to or contributes in the omission to enter a material, in any records or books of account;
  - iv. Hinders, molests or interferes with any audit or inspection conducted by the City or its agent pursuant to Section 4 herein;
  - v. Willfully, in any manner, evades or attempts to evade:
    - a. Paying tax;
    - b. Remitting tax; or
    - c. Otherwise complying with this By-law; or
  - vi. Conspires with any person to commit an offence described in subsection 8.1 (i) through (v) herein.
- 8.2 Pursuant to the authority granted under the *Municipal Act*, 2001, any Provider who contravenes or fails to comply with any provision of this By-law is guilty of an offence and is liable to such penalties set forth in this By-law and recoverable under the *Provincial Offences Act*, R.S.O. 1990, c.P.33 as amended.
- 8.3 Any Provider who is guilty of an offence is liable as follows:
- i. Upon a first conviction, a fine of not less than \$300 and not more than \$50,000 if the Provider is an individual, and not less than \$500 and not more than \$100,000 if the Provider is a Corporation;
  - ii. Upon a second or subsequent conviction for the same offence, a fine of not less than \$500 and not more than \$100,000;
  - iii. Upon conviction for a continuing offence, a fine of not less than \$500 and not more than \$10,000 for each day or part of a day that the offence continues. Notwithstanding sub-paragraph 8.3 (i) herein, a total of all of the daily fines for the offence is not limited to \$100,000; and
  - iii. Upon conviction for multiple offences, for each offence included in the multiple offence, a fine of not less than \$500 and not more than \$10,000. Notwithstanding sub-paragraph 8.3 (i) herein, the total of all fines for each included offence is not limited to \$100,000.
- 8.4 When a person has been convicted of an offence under this by-law, the Superior Court of Justice or any court of competent jurisdiction thereafter may, in addition to any penalty imposed on the person convicted, issue an order:
- (a) Prohibiting the continuation or repetition of the offence by the person convicted; and
  - (b) Requiring the person convicted to correct the contravention in the manner and within the period that the court considers appropriate.

**9. FORCE AND EFFECT**

9.1 **THAT** this By-law shall come into force and take effect on May 1, 2019

**READ** a first and second time this 25<sup>th</sup> day of March, 2019.

**READ** a third time and finally passed this 25<sup>th</sup> day of March, 2019.

**THE CORPORATION OF THE CITY OF BARRIE**

**“ORIGINAL SIGNED”**

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**MAYOR – J. R. LEHMAN**

**“ORIGINAL SIGNED”**

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**CITY CLERK – WENDY COOKE**

**AMENDMENTS TO BY-LAW 2019-022**

By-law 2024-022	Section 1.1 came into effect April 1, 2024	March 27, 2024
By-law 2024-139	Third Recital, Sections 2.1(k), 6.1, 8.1, 8.2 and 8.3	December 11, 2024