

THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT

BY-LAW No. 87-19

BEING A BY-LAW TO IMPOSE MUNICIPAL ACCOMMODATION TAX ON THE PURCHASE OF TRANSIENT ACCOMMODATION IN THE MUNICIPALITY OF SIOUX LOOKOUT.

WHEREAS Section 400.1 of the *Municipal Act, 2001, as amended*, (“the Act”), provides that the council of a local municipality may pass by-laws imposing a tax in respect of the purchase of transient accommodation within the municipality; and

WHEREAS pursuant to section 400.1 of the Act and Ontario Regulation 435/17, the Council of The Corporation of the Municipality of Sioux Lookout wishes to establish the tax rate and to levy on the purchase of transient accommodation within the Municipality of Sioux Lookout; and

WHEREAS pursuant to section 400.1 (3) and 400.1(4) of the Act, Council can establish enforcement measures as Council considers appropriate if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due; and

WHEREAS Council wishes to add the arrears of the interest and penalties to the tax roll for the properties in the Municipality of Sioux Lookout registered in the name of the Provider to be collected in like manner as property taxes and such arrear shall constitute a lien upon the lands, but pursuant to section 400.4(2) of the Act, such lien shall not be a priority lien for the purposes of subsections 1(2.1), (2.2) and (3) of the Act 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 Municipality of Sioux Lookout ENACTS AS FOLLOWS:

DEFINITIONS:

1. For the purposes of this By-Law:

“Accommodation” means Lodging, and the right to use Lodging, that is provided for consideration whether or not the lodging is actually used;

“Municipality” means The Corporation of the Municipality of Sioux Lookout;

“Council” means the Council of The Corporation of the Municipality of Sioux Lookout;

“Establishment” means the physical location, a building or part of a building that provides Accommodation;

“Lodging” includes:

- (a) The use of a bedroom, a suite of rooms containing a bedroom, or the use of a bed within a bedroom;
- (b) The use of one or more additional beds or cots in a bedroom or suite.

“Provider” means a person or an entity that sells, offers for sale, or otherwise provides Accommodation, and includes agents, hosts or others who sell, offers for sale or otherwise provides Accommodation;

“BED AND BREAKFAST”

A single-detached dwelling or part of a detached dwelling which is used or maintained for the accommodation of the travelling or vacationing public, in which the owner resides and supplies lodgings with or without

meals for hire or pay but does not include a group home.

“CAMP SITE”

A parcel of land within a camping establishment that is maintained as a site for the location and temporary occupation of a tent, tent trailer or recreational vehicle, but not a mobile home.

“CAMPING ESTABLISHMENT”

Lands used for the parking and temporary use for at least five (5) campsites occupied by tents, trailers, motor homes, truck campers and recreational vehicles and accessory uses and facilities such as administrative offices, sanitary facilities, recreational facilities and an accessory convenience store.

“HOSTEL”

An establishment providing short-term, semi-private commercial or non-profit accommodation, which may include some limited accessory uses such as restaurants or meeting rooms.

“HOTEL”

Premises used by a business establishment to cater to the needs of the travelling public by providing sleeping accommodation in rooms or suites, and may include an accessory restaurant and meeting rooms.

“HUNTING AND FISHING CAMP”

A tourist establishment that provides accommodation throughout all or part of the year and that has facilities for serving meals and furnishes equipment, supplies or services to persons in connection with angling, hunting, camping or recreational purposes and may include liquor licensed premises, accessory retail facilities, and accommodation facilities for staff.

“MOTEL”

One or more buildings for the purpose of catering to the needs of the traveling public by furnishing sleeping accommodation, provided that each guest room may be entered from a separate entrance to the outside

“Purchaser” means a person who purchases Accommodation;

“Purchase Price” means the price for which Accommodation is purchased, including the price paid, and/or other consideration accepted by the Provider in return for the Accommodation provided, but does not include the Goods and Services Tax imposed by the Government of Canada or the Provincial Sales Tax imposed by the Province of Ontario (collectively, the Harmonized Sales Tax).

“Municipal Accommodation Tax” or “MAT” means the tax imposed under this By-law.

APPLICATION

2. A Purchaser shall, at the time of purchasing Accommodation, pay the Municipal Accommodation Tax in the amount of four (4) per cent of the Purchase Price of Accommodation provided for a continuous period of 30 days or less provided in a hotel, motel, bed and breakfast, Airbnb and Hostel in which Accommodation is provided.
 - (a) For greater certainty, the continuous period referred above is not disrupted by the purchase of different rooms, suites, beds or other lodging in the same establishment in the course of the continuous period.

EXEMPTIONS

3. The collection of the Municipal Accommodation Tax imposed under this By-law 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) The purchase of transient accommodation at a university or a college of applied arts and technology or post-secondary institution whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating operating grants entitlement from the Crown,
 - (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 and hospices;
 - (f) Accommodations provided as Shelter;
 - (g) Accommodations provided by treatment center that received provincial aid under the Ministry of Community and Social Services Act;
 - (h) Accommodations provided by house of refuge, or lodging for the reformation of offenders;
 - (i) Accommodations provided by charitable, non-profit philanthropic corporation organized as shelters for the relief of the poor or for emergency;
 - (j) Camp Site;
 - (k) Camping Establishment;
 - (l) Hunting and Fishing Camp.

REGISTRATION OF ACCOMMODATION ESTABLISHMENT

4. Providers who operate an Establishment prior to the enactment of this By-law shall register their Establishment with the Municipality by submitting a completed Accommodation Establishment Information Form (Schedule A) to the Municipality before December 31, 2019.
5. Providers who begin to operate an Establishment shall register their Establishment with the Municipality by submitting a completed Accommodation Establishment Information Form (Schedule A) within thirty (30) days of the date of commencement for their operation.
6. Where there are any changes to the information provided, Providers shall update and submit the Accommodation Information Form (Schedule A) to the Municipality within thirty (30) days of the change.

TAX COLLECTED AND STATEMENT SUMMITTED

7. A provider shall collect the MAT from the Purchaser at the time the Accommodation is purchased.
8. The amount of the MAT shall be identified as a separate item or charge on a bill, receipt, invoice or similar document issued by the Provider in respect of the Accommodation on which the tax is imposed and the item shall be identified as "Municipal Accommodation Tax"
9. A Provider shall remit to the Municipality of Sioux Lookout the Municipal Accommodation Tax collected.
 - a) Providers who remit the Harmonized Sales Tax (HST) monthly shall remit the amount of the Municipal Accommodation Tax that is collectible on a monthly basis; the Provider shall remit the Municipal Accommodation Tax that is collectible for the previous month on or before the last day of every month, and shall submit the Municipal Accommodation Tax Return Form (Schedule B) as required for the purposes of administrating and enforcing this By-law; and,
 - b) Providers who remit HST quarterly, annually, or who are not registered to remit HST, shall remit the amount of the MAT that is collectible on a quarterly basis; the Provider shall remit the MAT that is collectible for the previous quarter on or before the last day of the month following the end of the quarter and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Municipality for the purposes of administrating and enforcing this By-law.

DELEGATION OF AUTHORITY

10. The CAO, or designate, is hereby delegated the authority to enter into agreements, including all necessary documents ancillary thereto, with another person or entity as the agent for the Municipality, providing for the implementation and collection of the Municipal accommodation tax, all in a form satisfactory to Legal Services.
11. The CAO, or designate, is hereby delegated the authority to enter into agreements, including all necessary documents ancillary thereto, with Eligible Tourism Entity(ies) that receive(s) an amount paid to the entity is used for the exclusive purpose of promoting tourism, and the agreements may provide for other matters, all in a form satisfactory to Legal Services.
12. The CAO, or designate, shall be responsible for the administration of this By-law, including but not limited to approvals, appeals, enforcement, collection, and for instructing Legal Services to take such legal action as may be considered appropriate.

INTEREST PENALTIES

13. That a percentage charge of 1.25 per cent of the amount of the MAT due and unpaid be imposed as a penalty for non-payment of taxes on the first day of default based on the full occupancy of the Establishment unless the actual amount of the MAT owing can be determined by the Municipality, in that case, the percentage charge of 1.25 per cent of the actual amount of the MAT will be imposed.
14. That an interest charge of 1.25 per cent each month of the amount of MAT due and unpaid, be imposed for non-payment of taxes on the first day of each month and subsequent months following the first day of default.

LIENS

15. All MAT penalties and interest that are past due shall be deemed to be in arrears, and may be added to the tax roll for any real property in the Municipality of Sioux

Lookout registered in the name of the Provider to be collected in like manner as property taxes and shall constitute a lien upon the lands, but such lien shall not be a priority lien for the purposes of subsections 1(2.1), (2.2) and (3) of the Municipal Act, 2001, as amended and such lien will not have a higher priority than it would otherwise have in law in relation to other claims, liens and encumbrances.

AUDIT AND INSPECTION

16. The Provider shall keep books of account, records, and documents sufficient to furnish the Municipality or its agent with the necessary particulars on sales of Accommodations, amount of MAT collected and remittance.
17. The Municipality or its agent may inspect and audit all books, documents, transactions and accounts of the Providers and require the Providers to produce copies of any documents or records required for the purposes of administering and enforcing this By-law, as required.

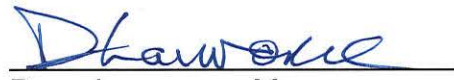
OTHER PENALTIES

18. Every Person who contravenes any provision of this By-law is guilty of an offence and in addition to being liable for the payment of the penalty imposed by sections 10 and 11, is liable to a fine and such other penalties as provided for under the Provincial Offences Act, R.S.O. 1990, c. P. 33 and the Municipal Act., 2001 S.O. 2001 c. 25, each as amended:
 - (a) A person who is convicted of an offence under this By-law is liable, for each day or part of a day that the offence continues, to a minimum fine of \$500.00 and a maximum fine of \$10,000.00 and the total of all daily fines for the offence is not limited to \$100,000.00 as provided for in subsection 429(3)2 of the Municipal Act, 2001.
 - (b) 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 of the person convicted, issue an order:
 - i. Prohibiting the continuation or repetition of the offence by the person convicted; and
 - ii. Requiring the person convicted to correct the contravention in the manner and within the period that the court considers appropriate.
19. Without limiting the foregoing, the Municipality may establish and use other dispute resolution mechanisms and enforcement measures if an amount assessed for outstanding tax, penalties or interest remains unpaid after it is due, including measures such as garnishment, the seizure and sale of property and the creation and registration of liens as it considers appropriate.

GENERAL

20. This By-law shall take effect on January 1, 2020.
21. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Municipality that all remaining sections and portions of this By-law continue in force and effect.
22. This By-law may be referred to as "The Municipal Accommodation Tax By-law"
20. This By-law shall come into force on the date of its final passing.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 16TH DAY OF
OCTOBER, 2019.

A handwritten signature in blue ink, appearing to read "D Lawrance", written over a horizontal line.

Doug Lawrance, Mayor

A handwritten signature in blue ink, appearing to read "Brian P. MacKinnon", written over a horizontal line.

Brian P. MacKinnon, Clerk

Schedule A
Accommodation
Establishment Information



SIoux LOOKOUT
 Hub of the North

Municipal Accommodation Tax
 Adopted Pursuant to By-Law 87-19

25 Fifth Avenue, P.O. Box 158
 Sioux Lookout (ON) P8T 1A4
 Tel: 807-737-2700

Important: This Accommodation Establishment Information form must be completed by Providers who operate Accommodation Establishments within the Municipality of Sioux Lookout and must be submitted to the Municipality before the latter of:

- (i) Before December 31, 2019; or,
- (ii) 30 days after the Establishment commences operations.

It is the responsibility of the Provider to update and submit to the Municipality within 30 days this form where there are any changes required to the information provided.

Legal Name of Provider:		
Operating Name of Establishment:		
Legal Name of Property Owner:		Tax Roll Number:
Property Location:		
Mailing Address (if different):		
Contact Name:	Contact Phone Number:	Contact Email:
Frequency of HST Remittance:	Business Number:	
Monthly	Agent or Internet Booking Platform(s) Used:	
Quarterly		
Other *		
*Annual or not registered		
Total Number of Rooms in Establishment:		Daily Room Rate:
Name:		Position:
Authorized Signature		Date:

The personal information on this form is requested pursuant to By-law 87-19 and is collected under the authority of the Municipal Act, S.O. 2001, c25. Questions about this collection should be directed to c/o Municipal Accommodation Tax, The Municipality of Sioux Lookout, 25 Fifth Avenue, P.O. Box 158 Sioux Lookout, On P8T 1A4. Telephone (807)-737-2700

Schedule B
Municipal
Accomodation Tax Return

Adopted Pursuant to By-Law 87-19



SIoux LOOKOUT
 Hub of the North

25 Fifth Avenue, P.O. Box 158
 Sioux Lookout (ON) P8T 1A4
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Form Instructions on page two.

Accommodation Establishment Information

Legal Name of Provider	Operating Name of Establishment	Business Number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Property Location	Contact Name	
<input type="text"/>	<input type="text"/>	
Contact Email Address	Contract Phone Number	
<input type="text"/>	<input type="text"/>	

Reporting Period

Month	Day	Year	To	Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>

Municipal Accommodation Tax Calculation

Accommodation Revenue for above reporting period (if no revenue was earned, enter "NIL")	A	<input type="text"/>
Exemptions (Provide explanation in section below)	B	<input type="text"/>
Adjustments (Provide explanation in section below)	C	<input type="text"/>
Total Accommodation Revenue Subject to Accommodation Tax	A-B-C=	D <input type="text"/>
Total Amount of Municipal Accommodation Tax Owning	D x 4%=	E <input type="text"/>
Tax Remitted on Your Behalf (Provide name in section below)	F	<input type="text"/>
Total Amount of Municipal Accommodation tax To Be Remitted	E-F=	G <input type="text"/>

Explanation of Exemptions, Adjustments, or Tax Remitted on Your Behalf

Attach additional sheets as required

Claimant Declaration

By affixing my signature below, I certify that the information provided on this form and any attachments are true, complete and accurate

Signature	<input type="text"/>
Name:	<input type="text"/>
Title:	<input type="text"/>
Date:	<input type="text"/>

Instructions for Completing Your Municipal Accommodation Tax Return Form – Schedule B

Reporting Period

Providers who collect and remit the Harmonized Sales Tax (HST) to Canada Revenue Agency monthly shall remit the amount of the Municipal Accommodation Tax that is collected and becomes collectible on a monthly basis. The Provider shall remit the amount collectible for the previous month on or before the last day of every month, and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Municipality at that time.

Providers who collect and remit Harmonized Sales Tax(HST) to Canada Revenue Agency quarterly, annually, or who are not registered to collect remit HST to Canada Revenue Agency, shall remit the amount of the Municipal Accommodation Tax that is collected and becomes collectible on a quarterly basis. The Provider shall remit the amount for the previous quarter on or before the last day of the month following the end of the quarter and shall submit the Municipal Accommodation Tax Return Form (Schedule B) to the Municipality at that time.

Municipal Accommodation Tax Calculation

- In Box "A": Enter the amount of revenue received for the reporting period (if no revenue was earned in the reporting period enter "NIL" in Box "A")
- In Box "B": Enter the amount of exemptions claimed in the reporting period.
- In Box "C": Enter the amount of adjustments claimed in the reporting period.
- In Box "D": Deduct the amounts in Box "B" and "C" from Box "A".
- In Box "E": Enter the amount obtained by multiplying the amount in Box "D" by 4%, this is the Municipal Accommodation Tax owing for the period.
- In Box "F": Enter the amount of the Municipal Accommodation Tax which has been collected and remitted by a third-party on your behalf (e.g. Agent or internet booking platform).
- In Box "G": Deduct the Municipal Accommodation Tax which has been collected and remitted by a third-party found in Box "F" from the Municipal Accommodation Tax owing in Box "E". This is the amount that must be remitted to the Municipality.

Exemptions or Adjustments

Please provide an explanation of the exemption (e.g. accommodation provided for a continuous period of 30 days or greater., adjustment (e.g. refunds) or tax remittances paid by a third-party on your behalf (e.g. agent or internet booking platform) claimed and to which reporting period the exemption, adjustment, or tax remittance pertains to.

Payment and Submission Information

Form and payment must be received by the Municipality by the last day of the month for the previous month's reporting period. Late payment charges will be charged on outstanding balances as prescribed.

By Electronic Funds Transfer: To get set up for EFT, please contact us at 807-737-2700.

In person or by Mail

Municipality of Sioux Lookout

Attn: Senior Finance Clerk

Finance Department

25 Fifth Avenue P.O. Box 158

Sioux Lookout, ON P8T 1A4

Hours 8:00 – 4:30

Payment Options: Cash, Debit, Cheque

Payments made by mail or in person must be accompanied by this form.