



TOWN OF TRENTON BY-LAW NO.2023-02 TOURISM MARKETING LEVY

Title: This by-law shall be cited as the Tourism Marketing Levy By-law for the Town of Trenton.

Definitions

1. In this By-law, unless the context otherwise requires:

“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;

“Council” means the Council of the Town of Trenton;

“operator” means a person whose business sells, offers to sell, provides, and offers to provide accommodation in the Town;

“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;

“Town” means the Town of Trenton;

Authority

2. Pursuant to Section 172 of the Municipal Government Act (S.N.S. 1998, c. 18).

Application of Levy

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

3.1 The levy imposed under this By-law must be collected at the time of the sale on the total amount of the purchase price and must be remitted to the Town at the prescribed times and in the prescribed manner.

3.2 If a person collects an amount as if it were a levy imposed under this By-law, the person must remit the amount collected to the Town at the same time and in the same manner as the levy collected under this By-law.

Exemption from Levy

4. The Tourism Marketing Levy shall not apply to:
 - 4.1 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;
 - 4.2 a person who is staying in a room for more than twenty-eight (28) consecutive days; or
 - 4.3 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.

Registration of Operator

- 5.1 Every operator of a facility providing accommodations to which this By-law applies shall apply for and be issued a registration certificate by the Town.
- 5.2 Where an operator carries on business at more than one place, the operator shall obtain a registration certificate in each individual place of business.
- 5.3 The registration certificate shall be displayed in a prominent place on the premises.
- 5.4 Where an operator changes their address, they will return their registration certificate to the Town for amendment.
- 5.5 Where an operator changes the name or nature of their business, the operator will return their registration certificate to the Town for a new one.
- 5.6 Where an operator ceases to carry on business for which a registration certificate has been issued, the certificate shall be void, and the operator shall return the certificate to the Town within 15 days of the date of closure.
- 5.7 Where a registration certificate is lost or destroyed, a request shall be made to the Town for a copy of the original.
- 5.8 A registration certificate granted under subsection (6.1) is non-transferable.

Return and Remittance of Levy

- 6.1 The Town 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.

- 6.2 Subject to the provisions of subsection (7.1), unless otherwise provided, all operators shall make separate monthly returns to the Town.
- 6.3 A separate return shall be made for each place of business unless a consolidated return has been approved by the Town.
- 6.4 The returns by operators shall be made and the levy shall be remitted to the Town on the 15th day of the month following the collection of the levy by the operator.
- 6.5 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.
- 6.6 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.

Records

- 7.1 Every operator shall keep books of accounts, records, and documents sufficient to furnish the Town with the necessary particulars of:
 - a) sales of accommodation,
 - b) amount of levy collected, and
 - c) disposal of levy.
- 7.2 All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
- 7.3 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.

Calculation of Levy

- 8. Where an operator sells 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.

Refund of Levy Collected in Error

- 9.1 If the Town is satisfied that a levy or a portion of a levy has been paid in error, the Town shall refund the amount of the overpayment to the person entitled.
- 9.2 If the Town is satisfied that an operator has remitted to the Town an amount as collected levy that the operator neither collected nor was required to collect under this By-law, the Town must refund the amount to the operator.

Claim for Refund

10.1 To claim a refund under this By-law, a person must:

- a) submit to the Town an application in writing signed by the person who paid the amount claimed, and
- b) provide sufficient evidence to satisfy the Town that the person who paid the amount is entitled to the refund.

10.2 For the purposes of subsection 11.1(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.

Offence

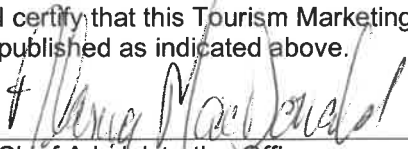
11. A person who contravenes a provision of the By-law is guilty of an offence punishable by summary conviction and on conviction is liable:

11.1 on a first conviction, to a fine of not less than \$500 and not more than \$1,000, and

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

Administration of By-law

12. This By-law shall be administered on behalf of the Town by the Chief Administrative Officer and any persons designated by the Chief Administrative Officer.

Date of First Reading:	<u>July 11, 2023</u>
Date of Advertisement of Notice of Intent to Consider:	<u>July 12, 2023</u>
Date of Second Reading:	<u>September 12, 2023</u>
Date of Advertisement of By-law Passage and Approval:	<u>September 20, 2023</u>
Date of Mailing Certified Copy to Dept. of Municipal Affairs:	<u>September 15, 2023</u>
I certify that this Tourism Marketing Levy By-law 2023-02 was adopted by Council and published as indicated above.	
 Chief Administrative Officer	<u>09/12/2023</u> Date