



MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW

BY-LAW NUMBER 42

SHORT TERM ACCOMODATION MARKETING LEVY

**BE IT ENACTED** by Council for the Municipality of the District of Argyle, pursuant to the Municipal Government Act, as amended.

**1. PURPOSE**

**1.1.** The purpose of the by-law is to establish a marketing levy on short term rental accommodations in the Municipality of the District of Argyle.

**2. DEFINITIONS**

In this by-law,

- (a) **"Accommodation"** means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the Nova Scotia Tourism Accommodation Registration Act and in a building owned or operated by a post-secondary educational institution;
- (b) **"Dwelling"** a building currently used or capable of being used as one dwelling unit or multiple dwelling units but does not include a traditional tourist accommodation. For clarity, a dwelling is a whole building and a dwelling unit is the individual units/homes within a dwelling;
- (c) **"Dwelling Unit"** is a living space that has its own private entrance, either from outside the building or from a common area and has its own kitchen, bathroom, and sleeping area;
- (d) **"Commercial STR (short term rental)"** is a dwelling unit that is not your primary residence and includes whole homes, condominium units, apartments, and backyard/secondary suites. It is an accommodation that would otherwise be suitable as long-term housing but is rented on a short term basis. This category also includes rooms that do not meet the definition of "rented room";
- (e) **"Marketing Levy"** means a levy imposed pursuant to this By-law;
- (f) **"Municipality"** means Municipality of the District of Argyle;
- (g) **"Operator"** means a person who, in the normal course of the person's business, sells, offers to sell, provides or offers to provide Accommodation in the Municipality;
- (h) **"Platform Operator"** is a person or business that helps people book short-term traditional travel accommodations and makes money from these bookings. (examples: AirBnB, VRBO, booking.com, etc...);



## MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW

### BY-LAW NUMBER 42

#### SHORT TERM ACCOMODATION MARKETING LEVY

- (i) ***Purchase Price*** means the price for which Accommodation is purchased, including the total price, optional fees and service fees in money, the value of services rendered, and other considerations accepted by the Operator in return for the Accommodation provided, but does not include the goods and services tax.
- (j) ***Short Term Rental (STR)*** means short term accommodations available to rent for 30 consecutive days or less.
  - a. ***Traditional Tourist Accommodations*** is a category of short-term accommodation under this by-law in addition to traditional tourist accommodations, rates for rented rooms in a primary residence (i.e. guest room), personal vacation homes, and unusual lodging (i.e. yurts) are included in this category.
  - b. ***Backyard Suite*** is a smaller home that is in a separate building from the main house/dwelling on the same property and has its own kitchen, bathroom, and sleeping area. (i.e. garden suite or loft over garage).
  - c. ***Bed and Breakfast*** is a type of traditional tourist accommodation within a hosts primary residence, where individual bedrooms within a dwelling unit are rented to separate parties or groups and may include spaces for the provision of meals and other connected services and facilities.
- (k) ***Rented Room*** is a type of short-term rental that can either be in a host's primary residence (like a guest room) or a dormitory style room that is part of an educational institution. If a room for rent is not one of the above, it is a type of commercial STR.
- (l) ***Secondary Suite*** is a smaller, self-contained living space within a main home. (i.e. basement suite, or apartment attached to house)
- (m) ***Unusual Lodgings*** are unique types of short-term rentals, like yurts, domes, stationary RVs or small cabins that are fixed in place and not considered a whole home or commercial rental.

### 3. APPLICATION OF BY-LAW

- 3.1. This By-law and the Marketing Levy imposed hereby shall be applicable to all Short Term Rental (STR) Accommodations and Commercial STRs in the Municipality of the District of Argyle.

### 4. APPLICATION OF MARKETING LEVY



## MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW

### BY-LAW NUMBER 42

#### SHORT TERM ACCOMODATION MARKETING LEVY

- 4.1. A Marketing Levy is hereby imposed upon the purchase of Accommodations and commercial STRs in the Municipality, and the rate of the Marketing Levy shall be three percent (3%) of the Purchase Price of the Accommodation.
- 4.2. The Marketing Levy imposed under this By-law, whether the Purchase Price is stipulated to be payable in cash, on terms, by installments or otherwise, 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.
- 4.3. If a person collects an amount as if were a Marketing Levy imposed under this By-law, the person must remit the amount collected to the Municipality at the same time and in the same manner as a Marketing Levy collected under this By-law.
- 4.4. Marketing levy must be clearly shown on all invoices.
- 4.5. If the platform that is used allows for collection of the Levy and remittance it is requited that the platform collect and remit to the Municipality of Argyle.

### 5. EXEMPTION FROM THE MARKETING LEVY

- 5.1. The Marketing Levy shall not apply to:
  - (a) a person who pays for Accommodation for which the daily Purchase Price is no more than twenty dollars (\$20.00);
  - (b) a student who is accommodated in a building owned or operated by a post-secondary educational institution while the student is registered at and attending that post-secondary educational institution;
  - (c) a person who is accommodated in a room for **more** than thirty (30) consecutive days;
  - (d) a person and the person's family, accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial health-care centre or is seeking specialist medical advice, provided the person provides the Operator with the following:
    - i. a statement from a hospital or provincial health-care centre confirming the person or a member of the person's family is receiving medical treatment at the hospital or health-



## MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW

### BY-LAW NUMBER 42

### SHORT TERM ACCOMODATION MARKETING LEVY

care centre and is therefore in need of Accommodation and confirming the duration of the Accommodation; or

ii. a statement from a physician licensed to practice medicine in the Province of Nova Scotia that the person or a member of the person's family is seeking specialist medical advice and is therefore in need of Accommodation and confirming the duration of the Accommodation.

- (e) a person and the person's family, accommodated while the person and the person's family have been temporarily displaced from their home due to a natural disaster, including high wind event, flood event, fire or other naturally occurring damaging event.
- (f) The Marketing Levy shall apply only to bookings made after the effective date of this by-law. Bookings made prior to the effective date shall be exempt, regardless of when the stay occurs.

## 6. RETURN AND REMITTANCE OF MARKETING LEVY

- 6.1. The Municipality may at any time require a record of sales and Marketing Levy collected by any person selling Accommodation, such return to cover any period or periods.
- 6.2. Subject to the provisions of Section 7.1, unless otherwise provided, all Operators shall make separate monthly returns to the Municipality.
- 6.3. A separate return shall be made for each place of business unless a consolidated return has been approved by the Municipality.
- 6.4. The returns by Operators or Platform Operators shall be made and the Marketing Levy shall be remitted to the Municipality quarterly by April 15<sup>th</sup>, July 15<sup>th</sup>, and January 15<sup>th</sup> following the collection of the Marketing Levy by the Operator or Platform Operator.
- 6.5. If an Operator or Platform Operator during the preceding period has collected no Marketing Levy, they shall nevertheless make a report to that effect on the prescribed return form.
- 6.6. Where an Operator ceases to carry on or disposes of their business, they shall make the return and remit the Marketing Levy collected within fifteen (15) days of the date of discontinuance or disposal.

## 7. RECORDS



MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW  
BY-LAW NUMBER 42  
SHORT TERM ACCOMODATION MARKETING LEVY

- 7.1. Every Operator or Platform Operator shall keep books of account, records and documents sufficient to furnish the Municipality with the necessary particulars of
  - (a) Sales of Accommodations,
  - (b) Amount of Marketing Levy collected, and
  - (c) Disposal of Marketing Levy.
- 7.2. All entries concerning the Marketing Levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
- 7.3. Every Operator shall retain any book of account, record or other document referred to in this section for a period of seven (7) years or until the Municipality authorizes its destruction.
- 7.4. Where a receipt, bill, invoice or other document is issued by a person selling Accommodation, the Marketing Levy shall be shown as a separate item thereon.

**8. CALCULATION OF MARKETING LEVY**

- 8.1. Where an Operator sells Accommodation in combination with meals and other specialized services for an all-inclusive package price, the Purchase Price of the Accommodations shall be deemed to be the Purchase Price of the Accommodations when such Accommodations are offered for sale in the same facility without such specialized services.

**9. REFUND OF MARKETING LEVY WRITTEN OFF**

- 9.1. The Municipality may refund to an Operator who sells Accommodation a portion of the amount sent by the Operator to the Municipality in respect of Marketing Levy payable on that sale under this By-law, if
  - (a) the Operator, in accordance with this By-law, remits the Marketing Levy required under this Act to be levied and collected for the sale;
  - (b) the purchaser subsequently fails to pay to the Operator the full amount of the consideration and Marketing Levy payable on that sale; and
  - (c) the Operator writes off as unrealizable or uncollectible the amount owing by the purchaser.
- 9.2. An Operator may deduct the amount of the refund payable to the Operator under this section from the amount of Marketing Levy that the Operator is required to remit under this By-law.



MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW  
BY-LAW NUMBER 42  
SHORT TERM ACCOMODATION MARKETING LEVY

However, the Operator must provide an explanation of why the deduction was made in the remittance.

9.3. If an Operator who has obtained a refund under Section 27 or made a deduction under Section 28 and recovers some or all of the amount referred to in Section 27 or 28 with respect to which the refund was paid or the deduction was made, the Operator must add an amount to the Marketing Levy to be paid or remitted by the Operator the follow remittance, under this By-law with respect to the reporting period in which the recovery was made.

**10. REFUND OF MARKETING LEVY COLLECTED IN ERROR**

10.1. If the Municipality is satisfied that a Marketing Levy or a portion of a Marketing Levy have been paid in error, the Municipality shall refund the amount of the overpayment to the Operator entitled.

10.2. If the Municipality is satisfied that an Operator has remitted to the Municipality an amount as collected Marketing Levy that the Operator neither collected nor was required to collect under this By-law, the Municipality must refund the amount to the Operator.

**11. LEVY COLLECTED**

11.1. The levy collected shall be used exclusively for tourism purposes or initiatives.

11.2. The funds shall be granted to tourism associations to promote our region.

**12. INTEREST**

12.1. Interest payable under the By-law shall be payable at an equal to the rate charged by the municipality for any such overdue account.

**13. INSPECTION, AUDIT, AND ASSESSMENT**

13.1. A person appointed by the Municipality may enter at a reasonable time the business premises occupied by a person, or the premises where the person's records are kept:

(a) to determine whether or not;

i. the person is an Operator, or the premises are Accommodations within the meaning of this By-law, or

ii. this By-law is being and have been complied with, or

(b) to inspect, audit and examine books of account, records or documents.



MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW  
BY-LAW NUMBER 42  
SHORT TERM ACCOMODATION MARKETING LEVY

**14. OFFENSE**

14.1. A person who contravenes any provision of the By-law is subject on summary conviction be liable to a fine as follows:

**First Offence**

Not less than \$500.00 and not more than \$1,000.00

**Subsequent Offence**

For a subsequent conviction for the same or another provision of this By-law, not less than \$1,500.00 and not more than \$5,000.00.

**15. ADMINISTRATION OF BY-LAW**

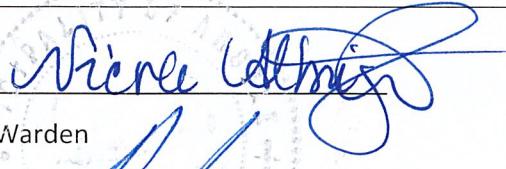
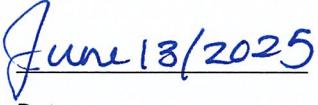
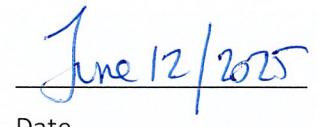
15.1. This By-law shall be administered on behalf of the Municipality by the Chief Administrative Officer or any persons designated by the Chief Administrative Officer.

**16. EFFECTIVE DATE**

16.1. This By-law shall take effect from the 1<sup>st</sup> day of May, 2025.



MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW  
BY-LAW NUMBER 42  
SHORT TERM ACCOMODATION MARKETING LEVY

Date of First Reading	April 10, 2025
Date of Advertisement of Notice of Intent to Consider	May 8, 2025
Date of Second Reading	June 12, 2025
Date of Advertisement of Passage of By-Law	June 26, 2025
Date of Mailing to Minister a Certified Copy of By-Law	June 26, 2025
Effective Date of By-Law	June 12, 2025
I certify that this Short-Term Marketing Levy By-Law #42 was passed by Council and published as indicated above.	
 Warden	 Date
 Chief Administrative Officer	 Date