



MUNICIPALITY OF THE DISTRICT OF ARGYLE BY-LAW

BY-LAW NUMBER 42
SHORT TERM 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) "Marketing Levy" means a levy imposed pursuant to this By-law;
- (c) "Municipality" means Municipality of the District of Argyle;
- (d) "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;
- (e) "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.

3. APPLICATION OF BY-LAW

3.1. This By-law and the Marketing Levy imposed hereby shall be applicable to all Accommodations in the Municipality of the District of Argyle

4. APPLICATION OF MARKETING LEVY

4.1. A Marketing Levy is hereby imposed upon the purchase of Accommodations in the Municipality, and the rate of the Marketing Levy shall be three percent (3%) of the Purchase Price of the Accommodation.



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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.

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 twenty-eight (28) 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-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.



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(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.

6. REGISTRATION OF OPERATOR

- 6.1. Every Operator of a facility providing Accommodations to which this By-law applies shall apply for and be issued a registration certificate by the Municipality.
- 6.2. Where an Operator carries on business at more than one place, they shall obtain a registration certificate in respect of each individual place of business.
- 6.3. The registration certificate shall be displayed in a prominent place on the premises.
- 6.4. Where an Operator changes their address, they shall forthwith return their registration certificate to the Municipality for amendment.
- 6.5. Where an Operator changes the name or nature of their business, they shall forthwith return their registration certificate to the Municipality and apply for a new registration certificate.
- 6.6. Where an Operator ceases to carry on business in respect of which a registration certificate has been issued, the certificate shall thereupon be void, and they shall return the same to the Municipality within fifteen (15) days of the date of discontinuance.
- 6.7. Where a registration certificate is lost or destroyed, application shall be made to the Municipality for a copy of the original.
- 6.8. A registration certificate granted under Section 6 is not transferable.
- 6.9. Every registered operator shall be subject to a regular Fire inspection from the municipal fire inspector. (See Article C24 – Fire Inspections Policy)

7. RETURN AND REMITTANCE OF MARKETING LEVY

- 7.1. 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.
- 7.2. Subject to the provisions of Section 7.2, unless otherwise provided, all Operators shall make separate monthly returns to the Municipality.
- 7.3. A separate return shall be made for each place of business unless a consolidated return has been approved by the Municipality.



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- 7.4. The returns by Operators shall be made and the Marketing Levy shall be remitted to the Municipality by the fifteenth (15th) day of the month following the collection of the Marketing Levy by the Operator.
- 7.5. If an Operator during the preceding period has collected no Marketing Levy, they shall nevertheless make a report to that effect on the prescribed return form.
- 7.6. 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.

8. RECORDS

8.1. Every 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.

8.2. All entries concerning the Marketing Levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.

8.3. 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.

8.4. 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.

9. CALCULATION OF MARKETING LEVY

9.1. 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.

10. REFUND OF MARKETING LEVY WRITTEN OFF



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10.1. 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.

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

10.3. 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.

11. REFUND OF MARKETING LEVY COLLECTED IN ERROR

11.1. 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.

11.2. 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.

12. LEVY COLLECTED

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

12.2. The funds can be allocated to tourism associations to promote our region.



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12.3. The Municipal Council reserves the right to allocate the funding to either regional or local tourism associations.

12.4. Council may create a committee to aid in their decision for local association support.

13. INTEREST

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

14. INSPECTION, AUDIT, AND ASSESSMENT

14.1. 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.

15. OFFENSE

15.1. 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.

16. ADMINISTRATION OF BY-LAW

16.1. 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.

17. EFFECTIVE DATE



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17.1. This By-law shall take effect from the 1st day of April, 2024.

Date of First Reading	
Date of Advertisement of Notice of Intent to Consider	
Date of Second Reading	
Date of Advertisement of Passage of By-Law	
Date of Mailing to Minister a Certified Copy of By-Law	
Effective Date of By-Law	
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