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**TO:** GENERAL COMMITTEE

**SUBJECT:** TOURISM BARRIE AND CITY OF BARRIE – MAT COLLECTION AGREEMENT RENEWAL AND UPDATE OF ASSOCIATED BY-LAWS

**WARD:** ALL

**PREPARED BY AND KEY CONTACT:** K. EATCH, TOURISM COORDINATOR

**SUBMITTED BY:** D. BROOKE-BISSCHOP, MANAGER OF BUSINESS DEVELOPMENT  
S. SCHLICHTER, DIRECTOR OF ECONOMIC AND CREATIVE DEVELOPMENT

**GENERAL MANAGER APPROVAL:** B. ARANIYASUNDARAN, GENERAL MANAGER OF INFRASTRUCTURE AND GROWTH MANAGEMENT

**CHIEF ADMINISTRATIVE OFFICER APPROVAL:** M. PROWSE, CHIEF ADMINISTRATIVE OFFICER

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**RECOMMENDED MOTION**

1. That the collection agreement for the collection of the Municipal Accommodation Tax (MAT) as identified in Regulation 435/17 of the *Municipal Act, 2001* between the City of Barrie and Tourism Barrie, the current collection agent on behalf of the City of Barrie, be updated to reflect the increase in the MAT from 4% to 6% approved under Council Motion 24-G-037 under the following terms and conditions:
  - a) Tourism Barrie, as the City's "tourism entity" defined in Regulation 435/17, will continue to receive fifty per cent (50%) of the MAT as outlined in the conditions of the legislation;
  - b) The period of the agreement be for a five-year period, expiring on March 31, 2029 with an option to extend for a further five years to March 31, 2034 subject to the approval of Council;
  - c) The inclusion of Tourism Barrie's commitment to provide 50% of their half of the 2% MAT increase to the City of Barrie's Sadlon Arena Expansion Reserve;
  - d) That the termination notice period remain at 180 days and termination rights provide for the City to authorize disbursements of unused MAT funds for commitments made by Tourism Barrie for destination promotion under Regulation 435/17 that extend beyond the termination date;
  - e) Tourism Barrie shall not commit to expenditures of future MAT funds beyond what can reasonably be expected to be collected over the subsequent 12-month period without the express, written consent of the City;
  - f) The same general terms and conditions of the existing collection agreement apply in a form acceptable to the Chief Financial Officer/Treasurer, the Director of Economic and Creative Development, and the Director of Legal Services under the following principles:

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- i) In adherence with all applicable law under the *Municipal Act, 2001*;
    - ii) Remittances be received on a quarterly basis with a verified summary from Tourism Barrie with the exception of the donated 50% of their half of the 2% MAT increase which will be remitted on a semi-annual basis;
    - iii) Appropriate fiscal accountability, audit requirements, inspection powers, termination provisions, and any other requirements identified through the applicable legislation to ensure appropriate accountability and oversight; and
    - iv) The commitment of Tourism Barrie to continue to support strategic initiatives with the City within the tourism sector in alignment with the Tourism Master Plan and associated implementation program including a mandate, governance and organizational review.
  2. That By-law #2018-129 and By-law #2019-022 (see Appendices “B” and “C” attached to this report ECD010-24) be amended to align with current municipal best practices with the following summarized material changes:
    - a) Inclusion of a third recital that addresses adding arrears of the MAT, 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 a manner as property taxes and such arrears shall constitute a lien upon the lands;
    - b) Inclusion of the actions available to the Chief Financial Officer for MAT, penalties and interest that are past due and deemed to be in arrears;
    - c) Inclusion of the definition of those guilty of an offence under the By-law; and
    - d) Revision of penalties for those found to be guilty of an offence under the By-law.
  3. That the collection agreement for the collection of the MAT as identified in Regulation 435/17 of the *Municipal Act, 2001* between the City of Barrie and Tourism Barrie, be updated to reflect amendments proposed to By-law #2018-129 and By-law #2019-022 in a form acceptable to the Chief Financial Officer/Treasurer, the Director of Economic and Creative Development, and the Director of Legal Services.
  4. That the Mayor and City Clerk be authorized to execute the renewal agreement with Tourism Barrie.

## **PURPOSE & BACKGROUND**

### Report Overview

5. The purpose of this Staff Report is to seek approval for the updated MAT Collection Agreement between the City of Barrie and Tourism Barrie, which reflects the increase of the MAT from 4% to 6%, the addition of the MAT Sadlon Expansion Reserve, and the associated conditions for renewing the Agreement, including considerations for termination rights and duration of the contract.
6. The Staff Report also seeks approval for updates to By-law #2018-129 and By-law #2019-022 for the purpose of reflecting the increased MAT percentage and to provide Tourism Barrie with more support to enforce the timely remittance of the MAT from applicable accommodation providers.

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Background – MAT & Collection Agreement

7. On June 5, 2018, City Council adopted motion 18-G-150 which established a MAT in Barrie at 4% and identified Tourism Barrie as the City’s “tourism entity” to receive 50% of the MAT.
8. The same motion (18-G-150) allocated the remaining 50% of the MAT to the City’s Tourism Reserve Fund to be used under the following principles:
  - a) The annual administrative fee of the MAT to be paid to Tourism Barrie;
  - b) Capital asset refurbishment or new capital assets that support tourism;
  - c) Studies, strategic initiatives, new product development, or marketing campaigns consistent with the City’s Tourism Master Plan; and
  - d) A minimum annual uncommitted balance of \$100K be maintained to provide a source of stabilization funding if required.
9. In a letter dated February 27, 2024 (see Appendix “A” to this report), Tourism Barrie informed City of Barrie that its Board of Directors passed a motion that commits Tourism Barrie to contribute 50% of their half of the 2% MAT increase to the City of Barrie’s Sadlon Arena Expansion Reserve for ten years, commencing April 1, 2024. Tourism Barrie also indicated it would commit the remaining 50% of their half of the 2% MAT increase to sport event bids and to their Sport Tourism Growth Grant.
10. On March 6, 2024, Council approved motion 24-G-037 which increased the MAT from 4% to 6% and directed the increased percentage to the Sadlon Arena Expansion Reserve.
11. This same motion directed staff to establish an agreement between the City of Barrie and Tourism Barrie to determine the contributions from Tourism Barrie to the Sadlon Arena Expansion Reserve and report back to the General Committee with the results of those negotiations.
12. Utilizing the existing agreement as the foundational document, staff proceeded to update to the agreement with Tourism Barrie to reflect the By-law changes and the increased MAT percentage approved by Council.

MAT Collection Agreement with Tourism Barrie

13. The current MAT Collection Agreement with Tourism Barrie establishes the terms of collection and remittance to the City, fiscal accountability of Tourism Barrie, and the commitment of Tourism Barrie to jointly support and align with the City on tourism sector strategic priorities. This Agreement is set to expire on October 31, 2025.
14. The following key amendments have been made to the proposed MAT Collection Agreement with Tourism Barrie:
  - a) Defining the term or duration of the updated Agreement;
  - b) Adding reference to and defining the Sadlon Arena Expansion Reserve;
  - c) Section 5 e): Adding reference to Tourism Barrie’s commitment to contribute 50% of their half of the 2% MAT increase to the Sadlon Arena Expansion Reserve;

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- d) Adding reference to Tourism Barrie's schedule of remittance of 50% of their half of the 2% MAT increase being semi-annual;
  - e) Tourism Barrie shall not commit to expenditures of future MAT funds beyond what can reasonably be expected to be collected over the subsequent 12-month period without the express, written consent of the City; and
  - f) Rights on termination – Tourism Barrie agrees that upon notice of termination, it will not enter into any agreements related to the use of MAT funds beyond the termination date.
    - i) Upon notice of termination, within fourteen (14) days, Tourism Barrie will provide the City with details of all contractual obligations extending beyond the termination date.
    - ii) The City and Tourism Barrie will review all contracts and commitments associated with destination promotion under Regulation 435/17 that extend beyond the termination date. The City, at its discretion may:
      - a) Authorize disbursements of unused MAT funds for commitments made by Tourism Barrie in association with MAT fund commitments made up to the date of termination; and
      - b) Transfer the contract obligations from Tourism Barrie to the City or another entity the City chooses.
15. Tourism Barrie requested a ten-year MAT Collection Agreement between the City and Tourism Barrie commencing April 1, 2024 until March 31, 2034. Tourism Barrie noted that a ten-year Agreement will ensure stability and continuity of the partnership between Tourism Barrie and the City of Barrie as well as the alignment of interests for the benefit of the community.
16. Tourism Barrie also identified through the agreement update that the termination clause included in the MAT Collection Agreement be amended to address contractual obligations that would extend beyond the current 180-day termination notice period specifically related to destination promotion.
17. The remaining principles, terms and conditions of the existing MAT Collection Agreement are generally to the satisfaction of both parties and include the following:
- a) In adherence with all applicable law under the *Municipal Act, 2001*;
  - b) The MAT be collected on a monthly basis and remittances to be received to the City of Barrie on a quarterly basis with a verified summary from Tourism Barrie with the exception of the donated 50% of their half of the 2% MAT increase which will be remitted on a semi-annual basis;
  - c) Appropriate fiscal accountability, audit requirements, inspection powers, termination provisions, and any other requirements identified through the applicable legislation to ensure appropriate accountability and oversight; and
  - d) The commitment of Tourism Barrie to support strategic initiatives with the City within the tourism sector in alignment with the Tourism Master Plan and associated implementation plan including a mandate, governance and organizational review.

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18. The Tourism Master Plan cites that Tourism Barrie's mandate, board structure, governance, by-laws and organizational structure should be reviewed and updated where appropriate to reflect best practices and outcomes of today's DMO and may support Tourism Barrie as the City's MAT collection body.

#### Background – MAT By-laws

19. By-law #2018-129 and By-law #2019-022 were established along with the creation of the MAT in 2018 and 2019, respectively. They were amended in 2024 to reflect the MAT increase from 4% to 6%.
20. As part of the MAT Collection Agreement review, staff reviewed the existing By-laws with input from Tourism Barrie. Since the implementation of a MAT in Barrie, many other municipalities have also adopted MAT by-laws. A best practice review identified several opportunities to update the MAT by-laws, providing more tools for the timely collection of the MAT from accommodation providers.

#### ANALYSIS

21. The primary source of revenue for Tourism Barrie is through the MAT funding. Legislative requirements of the *Municipal Act, 2001* include that 50% of the MAT be shared with an eligible tourism entity. Tourism Barrie is an eligible tourism entity under the definition of The Act as they are a non-profit entity whose mandate includes the promotion of tourism in Ontario or in a municipality.
22. Tourism Barrie has satisfied the remittance timing, terms and reporting requirements to the City under the terms and conditions of the current Agreement.

#### Tourism Barrie Requests

23. The Board of Directors believes the ten-year commitment of 50% of the original 4% MAT, plus 50% of Tourism Barrie's half of the 2% MAT increase is needed to ensure the organization will remain viable and has sustainable funding to support long-term plans and expenditures for the tourism sector.
24. Staff have recommended a five-year Agreement with an option to extend for a further five years, subject to the approval of Council. The City of Barrie has not entered into a ten-year agreement with a third-party service provider in its history. A ten-year Agreement commits multiple terms of Council to that Agreement and while a termination clause does exist within the proposed Agreement, a five-year term with an option to extend a further five years allows for consideration of potential future marketplace change while considering the request of Tourism Barrie.
25. Tourism Barrie has also requested that the Agreement's termination notice period be amended to either a longer notice period or other means to ensure it is provided sufficient time to wind down the organization and allow for a smooth transition to a new model or organization to take over visitor services and destination management and marketing responsibilities should the clause ever need to be invoked.
26. Tourism Barrie identified that there are ongoing contractual obligations that extend over a 12-month period or beyond as the natural course of business and can include such items as grant agreements, consultant agreements, sport bidding and marketing program purchases.

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27. Sport bidding is typically a commitment made multiple years in advance to secure a sporting event. Under the current notice period, Tourism Barrie would be responsible for the financial commitments to support a sport bid utilizing the MAT, beyond the period for which they would be the collection agent. The Tourism Ontario Destination Signage (TODS) is another example of an item that is an annual contract and funding commitment.

28. The current agreement provides for termination notice and rights as follows:

Termination

- a. This Agreement may be terminated by Tourism Barrie and the City upon a minimum of one hundred and eighty (180) days notice to all parties to this Agreement.
- b. All parties may terminate this Agreement in the event of default by any party, and such default not being remedied within the time prescribed (thirty (30) days) in a written notice.
- c. All parties may terminate this Agreement immediately in the event of insolvency or bankruptcy of another party.

Rights on Termination

On the termination of this Agreement, Tourism Barrie shall prepare a final audit report and transfer any unused MAT funds to the City. The City may authorize disbursements of the MAT funds at the City's discretion pursuant to Regulation 435/17 for commitments made by Tourism Barrie in association with the MAT funds up to the date of termination

29. Standard termination notice periods for contracts for service are typically 60 days for contracts/agreements that the City enter into. Understanding the administrative work associated with MAT collection and the importance of Tourism Barrie in the delivery of services in a sector that is a key economic driver for the City, the termination clause in the current Agreement was significantly enhanced to a 180-day notice period to ensure that sufficient time was provided to the organization to explore other options and/or wind down operations should Council ever opt to pursue an alternative model of service delivery.

30. Staff have recommended maintaining the 180-day termination period in favour of adding language that provides for the City to review and, where appropriate, to fund the continuance of tourism promotion services through applying unused MAT funds and/or transferring commitments to the City of Barrie.

31. Sport tourism bidding, some consultant work, and some grant applications are often completed in partnership with departments within the city as part of the joint execution of implementing the Tourism Master Plan and Sport Tourism Strategy.

32. Given the long-standing partnership between the City and Tourism Barrie that spans the course of multiple decades, along with the strong working relationship that the two organizations have fostered and continue to enjoy, it is not the intention or expectation of either party to need to invoke the termination clause. Should circumstances ever arise that do warrant that the clause be executed however, maintaining a 180-day termination clause while providing for tools to support the transition of destination promotion commitments ensures the continuity of support for the tourism sector.

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### Tourism Barrie Service Delivery

33. Tourism Barrie is focused on delivering the following services:
- a) **Frontline and Online Visitor Services:** Travel counselling to current and future visitors delivered by trained and knowledgeable staff.
  - b) **Destination Marketing:** The greatest economic impact to tourism is an overnight stay. Tourism Barrie encourages this activity through creative, comprehensive, and integrated marketing campaigns to increase the number of stays in the City of Barrie. In addition, working with the tourism industry businesses and stakeholders to grow tourism, leverage marketing dollars, develop new experiences and increase overnight stays.
  - c) **Destination Management:** Tourism Barrie's strategic tourism planning is to bring stakeholders together and provide them with tools to work collaboratively to transform the set of attractions, activities, products and services into a cohesive and compelling travel experience and build the destination.
    - i) **Sport Tourism:** As a partner of the City of Barrie, work with key stakeholders to execute on the recommendations of the Sport Tourism Strategy.
    - ii) **Meetings in Barrie:** Working with the Barrie Hotel Association to attract meetings and events and aligning with the City of Barrie's existing and future facilities and venues.
    - iii) **Product and Experience Development & Stakeholder and Community Building:** Destination management involves many players, including individual tourism operators, accommodation partners, culinary partners and the DMO itself.
34. Tourism Barrie's 2023 Annual Report states that in that year, 7.7 million visitors contributed a total of \$634.6M to our local economy. The service delivery of Tourism Barrie has directly contributed to this impact on our economy.

### By-Law Modernization

35. Updating By-law #2018-129 and By-law #2019-022 to include industry best practices will provide more tools to support the collection of MAT funds in a timely manner ensuring an equitable playing ground for all Barrie accommodators.
36. Strengthening policy on the collection of the MAT as well as the penalties for late or non-payment protects funding that the City relies on to support strategic tourism initiatives.

### ENVIRONMENTAL AND CLIMATE CHANGE IMPACT MATTERS

37. There are no environmental and/or climate change impact matters related to the recommendation.

### ALTERNATIVES

38. The following alternatives are available for consideration by General Committee:

**Alternative #1**

General Committee could choose to extend or shorten the duration of the MAT Collection Agreement between the City of Barrie and Tourism Barrie to less than or beyond what has been recommended.

This alternative is not recommended because a timeframe of less than five years does not allow Tourism Barrie to make commitments to investments in longer-term marketing assets. Additionally, a timeframe of more than five years does not allow the City to revisit the Agreement and update or adjust as necessary. A timeframe of five years with an option to extend a further five years subject to the approval of Council supports the risk management of the City and encourages a committed partnership with Tourism Barrie.

**Alternative #2**

General Committee could choose to amend or change updated terms and conditions of the MAT Collection Agreement.

This alternative is not recommended as both parties are in consensus with the terms of the agreement.

**FINANCIAL**

39. On January 1, 2019, the MAT came into effect in Barrie. Annual contributions are budgeted in the range of \$660,000 to \$800,000 for the City's portion and are subject to market conditions, room rates and occupancy.
40. Since the completion and adoption of the Tourism Master Plan in 2020, MAT spending has focused on strategic tourism initiatives including but not limited to securing a permanent Tourism Coordinator as part of the Economic and Creative Development department, executing the Wayfinding Signage System Design project, supporting the 2023 and 2024 Barrie Airshow and other City-led events, contributing to partner-led events such as the 2019 Ontario Winter Games, and working with internal partners in the Recreation and Culture Services department to conduct a visitor economy impact assessment.
41. Currently, there is no approved capital project for the Sadlon Arena Expansion. Tourism Barrie has provided the City with an estimated forecast of both City and Tourism Barrie contributions to this fund between \$400,000 and \$550,000 per year.

**LINKAGE TO 2022-2026 STRATEGIC PLAN**

42. The recommendation(s) included in this Staff Report support the following goals identified in the 2022-2026 Strategic Plan:
  - Thriving Communities
  - Responsible Governance
43. With the proposed modifications to the MAT Collection Agreement between the City of Barrie and Tourism Barrie, Tourism Barrie is able to serve as the collection agent for the City's MAT, providing efficient use of resources and ensuring a stable commitment to tourism sector development in the City.



APPENDIX "A"

**February 27, 2024 Letter from Tourism Barrie Committing 50% of Their Portion of the 2% MAT Increase to the Sadlon Arena Expansion Reserve**



February 27, 2024

His Worship Alex Nuttall  
Mayor, City of Barrie  
Office of the Mayor  
&  
Councillor Gary Harvey  
Ward 7

City of Barrie  
70 Collier Street  
Barrie, Ontario, L4M 4T5.

**Subject: Motion for 1.5% MAT Contribution to the City of Barrie with a Ten-Year Agreement Commitment**

Dear Mr. Mayor and Councillor Harvey,

On behalf of the Board of Directors of Tourism Barrie, I am writing to formally present the motion expressing our acceptance of the City of Barrie's recommendation to allocate 1.5% of the Municipal Accommodation Tax (MAT) back to the City of Barrie with the purpose of being directed towards the Sadlon Arena Reserve Fund. The Board of Directors believes that this investment will foster a stronger partnership between Tourism Barrie and the City, contributing to the growth and prosperity of the city of Barrie and its tourism industry.

**Motion:** *Jonathan Palmer motioned, seconded by John Webb, that Tourism Barrie supports the City of Barrie in increasing the Municipal Accommodation Tax (MAT) by 2%, commencing April 1, 2024. Furthermore, it is motioned that Tourism Barrie will direct 1.5% of the 2% MAT increase annually for the next ten (10) years to the City of Barrie Sadlon Arena Reserve Fund. Of the 0.5% remaining from the 2% total, Tourism Barrie will allocate 0.25% to be directed to the annual Sport Tourism Growth Grant and 0.25% for sport event bids. This allocation ensures that Tourism Barrie remains the preeminent tourism organization for the City of Barrie for the next ten (10) years and supports the development of sports and tourism infrastructure and initiatives within the city. All in Favour. Motion Carried.*

205 Lakeshore Drive  
Barrie, ON., L4N 7Y9  
[tourismbarrie.com](http://tourismbarrie.com)

Tel: 705.739.9444  
Toll Free: 1.800.668.9100  
Fax: 705.739.1616

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APPENDIX "B"

By-law #2024-023

A By-law of The Corporation of the City of Barrie to amend By-law 2018-129 as amended, being a by-law to establish a Municipal Accommodation Tax

Bill No. XXX

By-Law Number 2024-XXX

**A By-law of The Corporation of the City of Barrie to amend By-law 2018-129 as amended, being a by-law to establish a Municipal Accommodation Tax**

**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 18-G-150 to establish a Transient Accommodation Tax to be imposed on the purchase of accommodations of short duration within the City of Barrie, and 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** by motion 24-G-037, the Council of The Corporation of the City of Barrie deems it expedient to amend By-law 2018-129 as amended with respect to Municipal Accommodation Tax.

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

1. **THAT** Municipal Accommodation Tax By-law 2018-129 be amended as follows:

a) To add a third recital that reads as follows:

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;

b) To delete Section 2.1 (k) under Exemptions and replace with the following:

2.1 (k) Every accommodation supplied by employers to their employees in premises operated by the employer; and

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- c) To delete Section 6.1 under Liens and replace with the following:
- 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.
- d) To delete Section 8.1 under Offence and Penalties and replace with the following:
- 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.
- e) To delete Section 8.2 under Offence and Penalties and replace with the following:
- 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.

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f) To delete Section 8.3 under Offence and Penalties and replace with the following:

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;
- iv. 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.

2. **THAT** this By-law shall come into force and effect immediately upon the final passing thereof.

**READ** a first and second time this DAY of MONTH, 2024.

**READ** a third time and finally passed this DAY of MONTH, 2024.

**THE CORPORATION OF THE CITY OF  
BARRIE**

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**MAYOR – ALEX NUTTALL**

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**CITY CLERK – WENDY COOKE**

APPENDIX "C"

By-law #2024-022

A By-law of The Corporation of the City of Barrie to amend By-law 2019-022, being a by-law to establish a Municipal Accommodation Tax (Internet-Based Accommodation Sharing Platforms)

Bill No. XXX

By-Law Number 2024-XXX

**A By-law of The Corporation of the City of Barrie to amend By-law 2019-022 as amended, being a by-law 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 18-G-150 to establish a Transient Accommodation Tax to be imposed on the purchase of accommodations of short duration within the City of Barrie, and 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** by motion 24-G-037, the Council of The Corporation of the City of Barrie deems it expedient to amend By-law 2018-129 as amended with respect to Municipal Accommodation Tax.

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

1. **THAT** Municipal Accommodation Tax By-law 2018-129 be amended as follows:

a) To add a third recital that reads as follow:

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;

b) To delete Section 2.1 (k) under Exemptions and replace with the following:

2.1 (k) Every accommodation supplied by employers to their employees in premises operated by the employer; and

c) To delete Section 6.1 under Liens and replace with the following:

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.

c) To delete Section 8.1 under Offence and Penalties and replace with the following:

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.

d) To delete Section 8.2 under Offence and Penalties and replace with the following:

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- 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.
- e) To delete Section 8.3 under Offence and Penalties and replace with the following:
- 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;
  - iv. 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.
2. **THAT** this By-law shall come into force and effect immediately upon the final passing thereof.

**READ** a first and second time this DAY of MONTH, 2024.

**READ** a third time and finally passed this DAY of MONTH, 2024.

**THE CORPORATION OF THE CITY OF  
BARRIE**

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**MAYOR – ALEX NUTTALL**

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**CITY CLERK – WENDY COOKE**