



BY- LAW NUMBER 2024-

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 19-G-021 to establish a Transient Accommodation Tax to be imposed on the purchase of accommodations of short duration within the City of Barrie purchased through certain third-party accommodation sharing internet-based platforms, which 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-240, the Council of The Corporation of the City of Barrie deems it expedient to amend By-law 2019-022 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 2019-022 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.

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.

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; and
 - iii. 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 11th of December, 2024.

READ a third time and finally passed this 11th day of December, 2024.

THE CORPORATION OF THE CITY OF BARRIE

MAYOR – A. NUTTALL

CITY CLERK – WENDY COOKE