



**Marketing Levy By-law
M-628-23**

Effective Date:
February 28, 2024

Part 1 Purpose

The purpose of this By-law is to establish a marketing levy on rental accommodations in the Municipality of the District of Yarmouth.

Part 2 Definitions

2.1 In this By-law,

- 2.1.1 “**Accommodation**” means the provision of one or more rental units or rooms as lodging in hotels, motels and in any other facility required to be registered under the Nova Scotia Tourist Accommodations Registration Act (currently named; Nova Scotia Bill 320), and in a building owned or operated by a post-secondary educational institution;
- 2.1.2 “**Marketing Levy**” means a levy imposed pursuant to this By-law;
- 2.1.3 “**Municipality**” means Municipality of the District of Yarmouth;
- 2.1.4 “**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;
- 2.1.5 “**Purchase Price**” means the price for which *Accommodation* is purchased, including the total price, optional fees service fees, and other considerations accepted by the *Operator* in return for the *Accommodation* provided, but does not include the goods and services tax.

Part 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 Yarmouth.

Part 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 it 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.

Part 5 Exemption from the Marketing Levy

5.1 The *Marketing Levy* shall not apply to:

- 5.1.1 a person who pays for *Accommodation* for which the daily *Purchase Price* is no more than twenty dollars (\$20.00);
- 5.1.2 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;
- 5.1.3 a person who is accommodated in a room for more than thirty (30) consecutive days;
- 5.1.4 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:
 - 5.1.4.1 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
 - 5.1.4.2 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



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Accommodation and confirming the duration of the *Accommodation*.

- 5.1.5 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.

Part 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 Part 6 is not transferable.



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Part 7 Return and Remittance of *Marketing Levy*

- 7.1 The *Municipality* may at any time require an accounting 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 7.3, 7.4, 7.5 and 7.6, 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*.
- 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*. Interest shall be applied to any amount owing from this date forward (see Part 12 Interest).
- 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.

Part 8 Records

- 8.1 Every *Operator* shall keep books of account, records and documents sufficient to furnish the *Municipality* with the necessary particulars of;
 - 8.1.1 Sales of *Accommodations*,
 - 8.1.2 Amount of *Marketing Levy* collected, and
 - 8.1.3 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.

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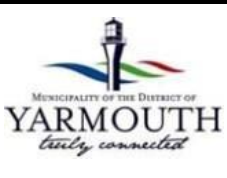
- 8.3 Every *Operator* shall retain any book of account, record or other document referred to in this section for a period of seven (7) years or until the *Municipality* authorizes its destruction.
- 8.4 Where a receipt, bill, invoice or other document is issued by a person selling *Accommodation*, the *Marketing Levy* shall be shown as a separate item thereon.

Part 9 Calculation of *Marketing Levy*

- 9.1 Where an *Operator* sells an *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.

Part 10 Refund of Marketing Levy Written Off

- 10.1 The Municipality may refund to an *Operator* who sells an *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;
 - 10.1.1 the *Operator*, in accordance with this By-law, remits the *Marketing Levy* required under this Act to be levied and collected for the sale;
 - 10.1.2 the purchaser subsequently fails to pay to the *Operator* the full amount of the consideration and *Marketing Levy* payable on that sale; and
 - 10.1.3 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.
- 10.3 If an *Operator* who has obtained a refund under Section 10.1 or made a deduction under Section 10.2 recovers some or all of the amount referred to in Section 10.1.3 with respect to which the refund was paid or the deduction was made, the *Operator* must add an amount



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to the *Marketing Levy* to be paid or remitted by the *Operator* under this By-law with respect to the reporting period in which the recovery was made.

Part 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* has 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 collected as a *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*.

Part 12 Interest

- 12.1 Interest payable under this By-law shall be payable at the rate as set out in the *Municipality's* Interest Policy I-068-00.

Part 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:

- 13.1.1 to determine whether or not

- 13.1.1.1 the person is an *Operator*, or the premises are *Accommodations* within the meaning of this By-Law, or

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

- 13.1.2 to inspect, audit and examine books of account, records or documents.



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Part 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:

14.1.1 First Offence

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

14.1.2 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.

Part 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.

Part 16 Repeal

16.1 This By-law hereby repeals and replaces Marketing and Promotions Levy By-law M-062-06.

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Chief Administrative Officer's Annotation for Official By-Law Book	
Date of First Reading	December 14, 2023
Date of Advertisement of Notice of Intent to Consider	January 25, 2024
Date of Second Reading	February 28, 2024
Date of Advertisement of Passage of By-law	March 21, 2024
Date of Mailing to Minister a Certified Copy of By-law	April 8, 2024
I certify that this Marketing Levy By-law M-628-23 was adopted by Council and published as indicated above.	
 _____ Chief Administrative Officer	<p align="center"><u>March 11, 2024</u> Date</p>

Date last reviewed by Council: February 28, 2024
Date last amended: February 28, 2024