

Town of Stratford

TOURISM ACCOMMODATION BYLAW

BYLAW # 54

BE IT ENACTED by the Council of the Town of Stratford as follows:

1. Title

1.1 This Bylaw shall be known as the **“Tourism Accommodation Levy Bylaw.”**

2. Definitions

2.1 “accommodation” means the provision of lodging in a tourism establishment in the Town;

2.2 “Town” means Town of Stratford;

2.3 “Operator” means the Operator of a tourism establishment in the Town;

2.4 “Purchase price” means the price for which accommodation is purchased, including the price in money, the value of services rendered, and other consideration accepted by the Operator in return for the accommodation provided, but does not include the goods and services tax;

2.5 “levy” means the tourism accommodation levy established by this Bylaw;

2.6 “Tourism establishment” means an establishment that provides temporary accommodation for a guest for a continuous period of less than one month, and includes a building, structure or place in which accommodation or lodging, with or without food, is furnished for a price to travelers, such as a cabin, cottage, housekeeping unit, hotel, lodge, motel, inn, hostel, bed and breakfast establishment, and resort;

2.7 “accommodation Platforms” means online accommodation marketplaces that cater to guests to rent a place to stay. Examples of accommodation platforms include Airbnb, VRBO, etc.;

2.8 “Quarter” and “Quarterly” means a three month period.

3. Application of Levy

3.1 A tourism accommodation levy is hereby imposed in the Town, the rate of which, subject to Section 4 of this Bylaw, shall be three percent (3%) effective April 1, 2023

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of the purchase price of the accommodation purchase price.

- 3.2 The levy imposed under this Bylaw, whether the price is stipulated to be payable in cash, on terms, by installments or otherwise, shall be collected by the Operator of a tourism establishment to which this Bylaw applies, and the Operator is at all times in doing so acting as an agent of the Town. The levy shall be collected at the time of the purchase on the total amount of the purchase price and shall be remitted to the Town at the prescribed times and in the prescribed manner as set forth in this Bylaw.
- 3.3 If a person collects an amount as if it were a levy imposed under this Bylaw, the person must remit the amount collected to the Town at the same time and in the same manner as a levy collected under this Bylaw.
- 3.4 The Tourism Accommodation Levy shall apply to all accommodations including tourism establishments that are booked through accommodation platforms.

4. Exemption From Levy

- 4.1 The tourism accommodation levy shall not apply to:
 - (a) 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 a post-secondary educational institution;
 - (b) a person, other than a student to whom subsection (a) of this section applies, who is accommodated in a room for a continuous period of one month or more;
or
 - (c) a person and/or a member of the person's family, accommodated while the person and/or a member of the person's family is receiving medical treatment at a hospital or provincial health-care centre or seeking specialist medical advice, provided the person or member of the person's family provides the Operator with a written statement from a hospital, provincial health-care centre or physician licensed to practice medicine in the Province of Prince Edward Island that the person and/or a member of the person's family is receiving medical treatment; that as a result the person or member of the person's family is in need of accommodation and the time period for which such accommodation is required.

5. Registration Of Operator

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- 5.1 Every Operator providing accommodations to which this Bylaw applies must have a registration certificate issued by the Town. Application for a registration certificate shall be made on the form provided by the Town.
- 5.2 Where an Operator carries on business at more than one place, the Operator shall obtain a separate registration certificate in respect of each place of business.
- 5.3 The registration certificate shall be displayed in a prominent public place at the Operator's tourism establishment identified in the certificate.
- 5.4 Where an Operator changes the location of the business, or changes the name or nature of the business for which a certificate has been issued pursuant to this Bylaw, the registration certificate shall be immediately returned to the Town and the Operator shall apply on the form provided to have a new or amended certificate issued.
- 5.5 Where an Operator ceases to carry on the business in respect of which a registration certificate has been issued, the certificate shall thereupon be void, and the Operator shall return the issued certificate to the Town within twenty (20) days of the date of discontinuance of operations.
- 5.6 Where a registration certificate is lost or destroyed, application shall be made to the Town for a replacement certificate to be issued.
- 5.7 A registration certificate issued by the Town under the Bylaw is not transferable.

6. Return and Remittance of Levy

- 6.1 Subject to the provisions of section 2, all Operators shall provide the Town with a Quarterly statement on the form provided by the Town, detailing the total number of rooms sold in the Quarter, the purchase price for each and the amount of levy collected, or to be collected, for each room.
- 6.2 In addition to the Quarterly statement in subsection 6.1, the Town may at any time require an Operator to provide the Town with a statement detailing the number of rooms sold in a specified period(s), the purchase price and the amount of levy collected for each room and any other information which the Town requires in order to verify the proper collection and remittance of the tourism accommodation levy.
- 6.3 A separate quarterly statement shall be made for each place of business for which a registration certificate has been issued by the Town, unless the Town approves in advance that an Operator may make a consolidated quarterly statement.
- 6.4 All levies collected by an Operator in a quarter shall be remitted to the Town with the applicable quarterly statement. Quarterly statements and all levies collected by an Operator shall be delivered to the Town not later than the 20th day of the

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month following the Quarter in which the levy was collected.

- 6.5 If no levies have been collected in a Quarter, the Operator shall complete and deliver a quarterly statement to the Town.
- 6.6 Where an Operator ceases to carry on or disposes of a business in respect of which a certificate has been issued pursuant to this Bylaw, the Operator shall file a statement and remit any levies collected within twenty (20) days of the date of discontinuance or disposal.
- 6.7 Any amount due under this Bylaw, shall bear interest at the rate prescribed pursuant to the Revenue Administration Act, R.S.P.E.I. 1988, Cap. R-13.2, from the day on which the amount collected should have been remitted to the Town.

7. Records

- 7.1 Every Operator shall keep such books of account, records, and documents sufficient to furnish the Town with the necessary particulars of:
 - (a) sales of accommodation,
 - (b) amount of levy collected or to be collected on sales of accommodation, and
 - (c) delivery of levy to the Town.
- 7.2 All entries concerning the 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 not less than seven years or until the Town authorizes its destruction.
- 7.4 Where a receipt, bill, invoice, or other document is issued by an Operator in respect of a room for which a levy is collected, the amount of the levy shall be shown on such receipt, bill, invoice or other document as a separate item or charge.

8. Calculation of 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 tourism establishment without such specialized services.

9. Refund of Levy

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- 9.1 The Town may refund to an Operator who sells accommodations, all or a portion of a levy remitted by the Operator to the Town, if the Town determines that the Operator collected a levy on the sale of accommodation in error and the Operator provides proof to the Town that the amount collected in error has been refunded to the purchaser of the accommodation.
- 9.2 With the permission of the Town, an Operator may deduct the amount of the refund payable to the Operator under subsection 9.1 from the amount of levy that the Operator is required to remit under this Bylaw.

10. Inspection, Audit, and Assessment

- 10.1 A person appointed by the Town may enter at a reasonable time the business premises occupied by an Operator, or the premises where the Operator's records are kept,
- (a) to determine whether or not
 - (i) the Operator's business is one to which the provisions of this Bylaw apply; or
 - (ii) this Bylaw is or has been fully complied with, or
 - (b) to inspect, audit, and examine books of account, records or documents relating to the Quarterly or other statement delivered to the Town and the amount of the levy remitted to the Town.

11. Offence

- 11.1 A person who contravenes any provision of the Bylaw is guilty of an offence punishable by summary conviction and on conviction is liable
- (a) on a first conviction, to a fine of not less than \$500 and not more than \$1,000, and
 - (b) for a subsequent conviction for the same or another provision of this bylaw, to a fine of not less than \$1,500 and not more than \$5,000.

12. Use of Funds

- 12.1 The proceeds raised by the Tourism Accommodation Levy shall be used to promote the Town as a tourist destination.
- 12.2 All of the funds will be allocated to a Tourism Levy Reserve Fund, administered by the Town. This fund will be used to attract events that have a direct impact related to tourism enhancement and promotion.

13. Effective Date

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- 13.1 This Tourism Accommodation Levy Bylaw, Bylaw #54, shall be effective as of April 1, 2023.



Imagine that!

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Note: The filing and remittance deadline is 15 days after the end of the period covered by this return, even if no levy is payable.

Accommodations Operator:

Remittance Period (mmm-dd-yyyy):

Name:		From:	
Address:		To:	

*Use a separate remittance form for each reporting period

Month	Number of Room Nights	Total Accommodation Sales
Subtotal		
Levy Due (3%)		
Adjustments (provide specific details)		
Payment Enclosed		

The above information is certified to be correct to the best of the knowledge and belief of the undersigned.

Signature _____ **Date** _____

Mail return with remittance to:
 Town of Stratford
 234 Shakespeare Dr, Stratford, PE C1B 2V8
 For more information please call 902-569-1995

www.townofstratford.ca



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Tourism Accommodation Levy Vendor Registration

FOR OFFICE USE ONLY
Account No.
Effective Date of Registration
Reporting Period
Approved
Date Registered

Section A – Business Information (physical location / mailing address)			
Ownership Type:	Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/>	Tourist Establishment License #:	
Business Name:			
Mailing Address:		Province:	Postal Code:
Physical Address:			Province:
Telephone Number: ()	Fax Number: ()	E-mail:	

Section B – Owner, Partner(s), Officer or Head Office Information			
Name:	Title:		
Mailing Address:	Province:	Postal Code:	
Telephone Number: ()	Fax Number: ()	E-mail:	

Section C – Contact Person (for issues relating to the levy)		
Name:	E-mail:	Telephone Number: ()

Section D – Details of Operation												
Enter an "X" in each box for the months that the business will be open each year.												
Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Total Number of Guest Rooms:												

Section E – Certification		
The applicant named below hereby makes application for registration under the by-law and agrees to collect the levy imposed, and account to the City of Summerside for all monies collected under the by-law.		
I certify that the above information is correct to the best of my knowledge and belief.		
Name of Applicant	Title of Applicant	
Signature	Date	Telephone ()



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TOURISM ACCOMMODATION LEVY CERTIFICATE OF REGISTRATION

THIS IS TO CERTIFY THAT THE HOLDER OF THIS CERTIFICATE WHOSE NAME APPEARS HEREIN IS AN OPERATOR UNDER THE TOURISM ACCOMMODATION LEVY BYLAW. THE VENDOR IS DEEMED TO BE AN AGENT OF THE TOWN OF STRATFORD AND AS SUCH IS DULY AUTHORIZED TO COLLECT THE LEVY IMPOSED BY THE BYLAW.

DATE OF ISSUE

NAME

ADDRESS

CHIEF ADMINISTRATIVE OFFICER

THIS CERTIFICATE SHALL BE KEPT AT THE PRINCIPAL PLACE OF BUSINESS OF THE OPERATOR IN THE TOWN AND IS

NOT TRANSFERABLE

IN THE EVENT OF ANY CHANGE IN ADDRESS OR NAME OR NATURE OF THE OPERATOR'S BUSINESS AND FURTHER IN THE EVENT OF THE VENDOR'S BUSINESS BEING DISCONTINUED OR CHANGING OWNERSHIP, SURRENDER THIS CERTIFICATE TO TOWN HALL, STRATFORD, PRINCE EDWARD ISLAND.