

**TOWN OF SAINT ANDREWS
BY-LAW 19-06**

**A BY-LAW RELATING TO A TOURISM ACCOMMODATION LEVY IN
THE TOWN OF SAINT ANDREWS**

BE IT ENACTED by the Council of the Town of Saint Andrews, under the authority vested in it by the *Local Governance Act*, and amendments thereto, hereby makes and enacts this by-law as follows:

TITLE

1. This by-law may be cited as the “*Tourism Accommodation Levy By-law of the Town of Saint Andrews*”.

DEFINITIONS

2. In this By-law, unless the context otherwise requires:

“**Town**” means the Town of Saint Andrews.

“**Council**” means the Council for the Town of Saint Andrews.

“**Levy**” means the tourism accommodations levy.

“**Operator**” means a person who, in the normal course of the person’s business, sells, offers to sell, provides and offers to provide tourism accommodation in the Town of Saint Andrews.

“**Tourism Accommodation**” any premises operated to provide, for remuneration, temporary sleeping accommodation for the travelling public or for the use of the public engaging in recreational activities, and includes campgrounds and trailer camps.

3. APPLICATION OF LEVY

- a) A purchaser shall, at the time of purchasing tourism accommodation, pay a levy in the amount of 3.0% of the purchase price of the tourism accommodation.
- b) An operator shall include on every invoice or receipt for the purchase of such accommodation a separate item for the amount of levy imposed on the purchase, and the item shall be identified as “Tourism Accommodation Levy”.

4. EXEMPTIONS

The levy imposed under *Section 3* 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 student who is accommodated in a building owned or operated by science based institution while the student is registered to attend a continuing education program;
- c) 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 **for a duration less than 31 days** *This is to address concerns of the Huntsman for short-term courses.*

- d) a person who is accommodated in a room for more than 31 consecutive days and;
- e) hotel or motel rooms provided by the Town, the Province or their agents for emergency shelter accommodation purposes.

5. REGISTRATION OF OPERATOR

- a) Every operator of a facility providing tourist accommodations shall apply annually for and be issued a registration certificate by the Town.
- b) If an operator owns more than one establishment in the Town of Saint Andrews, they are required to obtain a registration for each individual property.
- c) The annual fee for the registration shall be \$ 0.
- f) The registration certificate shall be displayed prominently on the premises.
- g) Any changes by the operator in their business including ownership, change of address, operating structure or cessation of business shall notify the Town.
- h) When an operator changes the nature of the business, they shall immediately return the registration certificate and be issued a new one.
- i) In the event the operator ceases business the certificate becomes void and it shall be returned to the Town.
- j) All registered operators must ensure they comply with the By-laws of the Town of Saint Andrews. Registration and payment under this by-law does not confirm your compliance with all other by-laws.

6. COLLECTION BY OPERATOR

Operators shall collect the levy from the purchaser at the time the accommodation is purchased and shall remit the levy to the Town at the prescribed times and in the prescribed manner as set forth in this by-law.

7. REPORT AND REMITTANCE OF LEVY

- a) Subject to the provision of subsection (b), unless otherwise provided all operators shall make separate monthly reports to the Town, on the prescribed report form, of tourism accommodation sales and levy collected.
- b) The Town may at any time require an operator to provide a report of sales and levy collected, such report to cover any period or periods.
- c) A separate report shall be made for each place of business, unless a consolidated report has been approved by the Town.
- d) The reports by operators shall be made to the Town by the 20th day of the month following the collection of the levy by the operator, and the levy shall be remitted no later than 30 days from the date the report is due.
- e) If an operator during the preceding period has collected no levy, he/she shall nevertheless make a report to that effect on the prescribed report form.

- f) Where an operator ceases to carry on or disposes of his/her business, he/she shall make the report and remit the levy collected within 20 days of the date of discontinuance of disposal.

8. RECORDS

- a) Every operator shall keep books of account, records and documents sufficient to furnish the Town with the necessary particulars of:
 - i) sales of tourism accommodation
 - ii) amount of levy collected, and
 - iii) remittance of levy.
- b) All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
- c) Every operator shall retain any book of account, record or other document referred to in this section for a minimum period of the current year plus 6 years.
- d) Council may appoint an independent auditor to inspect and audit all books, documents, transactions and accounts of operators and require operators to produce copies of any documents or records required for the purposes of administering and enforcing this by-law.

9. ADMINISTRATION

- a) All collections of the levy and related disbursements shall be held and accounted for in a separate bank account.
- b) Council may charge a fee of _____ to cover expenses related to the administration of the by-law.
- c) Council will appoint a Saint Andrews *Tourism Committee* to provide guidance on the administration of 66.7% of the funds, with terms of reference as per schedule A.
- d) Council will allocate 33.3% of the funds towards the establishment and operation of a Tourism Office and/or the cost of a Tourism Consultant

10. INTEREST

Interest payable under the By-law shall be payable at the rate of 1.5% compounded monthly.

11. ENFORCEMENT

- a) Every person duly appointed by Council as a by-law enforcement officer is hereby authorized to carry out any inspection that is necessary for the administration or enforcement of this by-law.
- b) Any by-law enforcement officer is hereby authorized to take such actions, exercise such powers and perform such duties, as may be set out in this by-law or in the *Local Governance Act* and as they may deem to be necessary to enforce any provision of this by-law.

12. OFFENCES

- a) Any person who violates any provision of this by-law is guilty of an offence and is liable on conviction to a fine.

b) The minimum fine for an offence committed under this by-law is one hundred and forty dollars (\$140) and the maximum fine for this offence under this by-law is two thousand one hundred dollars (\$2,100).

If an offence committed under this by-law continues for more than one (1) day:

- i) The minimum fine that may be imposed is the minimum fine established in this by-law multiplied by the number of days during which the offence continues; and
- ii) The maximum fine that may be imposed is the maximum fine established in this by-law multiplied by the number of days which the offence continues.

13. EFFECTIVE DATE

This by-law comes into effect on **April 1, 2020.**

Read the First Time this 12th day of August, 2019

Read the Second Time this day of , 2019

Read the Third Time and Enacted this day of , 2019

Doug Naish, Mayor

Chris Spear, Acting Clerk

Schedule A

TERMS OF REFERENCE Saint Andrews Tourism Association

Purpose

The purpose of the committee is to provide direction and advise to Council on the expenditure of the funds collected under the Accommodation Levy By-law allocated for Tourism Promotion.

The focus of this group will be promotion through grants for festivals/events, activities and initiatives that promote the Town of Saint Andrews as a prime tourism destination.

Membership

1. Members must be appointed by Council on an annual basis or until a vacancy is created.
2. On initiation, the 7 person committee will comprise of the following members;
 - a. 3 members who currently belong to the board of the Charlotte County Regional Tourism Association;
 - b. 3 members from the community consisting of;
 - i. A member of the business Improvement Area Association
 - ii. A member of the Chamber of Commerce
 - iii. An at-large member
 - c. A member of Council (ex-officio).
 - d. Of the 6 members on the committee (excluding the member of Council), 3 members shall be accommodation providers and 3 members shall not be an accommodation provider.
3. If there is a tie during a vote of the committee, the matter will go to Council for final decision.
4. Council has the right to remove a member by a simple majority vote of Council.

Authority

1. The Committee will only be given the authority to spend funds the calendar year after they are collected.
2. By October 31 of the prior calendar year, the committee must submit a budget to Council for approval.

(paragraph 3 has been removed).

Reporting

1. The Committee will provide a written report on ~~monthly~~ quarterly basis, including on-going initiatives and financial reports that include a comparison to budgeted.