



Bill No. 023

BY- LAW NUMBER 2024-

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 delete Section 1.1 under Application of Tax and replace with the following:
 - 1.1 A purchaser of transient accommodations shall, at the time of purchasing the accommodation, pay an accommodation tax in the amount of six percent of the purchase price of the accommodation provided for a continuous period of less than 30 nights provided in an accommodation advertised on any third-party accommodation sharing technology platform.
 - b) 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 Treasurer to be in arrears, and may be transferred to the tax collectors' roll of the City to be collected in the same manner as municipal property taxes and shall constitute a lien upon the lands.
2. **THAT** this By-law shall come into force and effect immediately upon the final passing thereof.

READ a first and second time this 27th day of March, 2024..

READ a third time and finally passed this 27th day of March, 2024.

THE CORPORATION OF THE CITY OF BARRIE

MAYOR – A. NUTTALL

CITY CLERK – WENDY COOKE