



BY-LAW NUMBER 2024-

A By-law of The Corporation of the City of Barrie to amend By-law 2019-022, 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-037, 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 (Internet Based Accommodation Sharing Platforms).

NOW THEREFORE the Council of The Corporation of the City of Barrie enacts as follows:

1. **THAT** Municipal Accommodation Tax (Internet-Based Accommodation Sharing Platforms) By-law 2019-022 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 through a third-party accommodation sharing internet-based platform 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.
2. **THAT** this By-law shall come into force and take effect on April 1, 2024

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