



BY-LAW NO. 83
A BYLAW OF THE MUNICIPALITY OF ST. GEORGE
TOURISM ACCOMMODATION LEVY

BE IT ENACTED by the Council of the Town of St. George under the authority vested in it by the Local Governance Act, R.S.N.B. 2017, c. 18, as follows:

TITLE

1. This By-law may be cited as the "Tourism Accommodation Levy By-law".

DEFINITIONS

2. In this By-Law, unless context otherwise requires,

"**Council**" means Town of St. George Council;

"**Levy**" means the tourism accommodation 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 St. George; and

"**Tourism Accommodation**" means the provision of lodging for a continuous period not exceeding 31 days in hotels, motels, inns, bed and breakfasts, camp lot, resorts, hostels, buildings owned or operated by a post-secondary institution, or in any other facility, where the facility or building consists of 6 or more rooms or rental units that are offered as lodgings, tent or trailer sites supplied by a campground, tourist camp or trailer park;

"**Town**" means the Town of St. George or its designated agents.

APPLICATION OF LEVY

3. A purchaser shall, at the time of purchasing tourism accommodation, pay a levy in the amount of 3.5% of the purchase price of the tourism accommodation.

4. 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".

EXEMPTIONS

5. The levy imposed under Section 2 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 who is accommodated in a Tourism Accommodation for more than 31 consecutive days;
 - c) Hotel or motel rooms provided by the Town, the Province or their agents for emergency shelter accommodation purposes; and

COLLECTION BY OPERATOR

6. 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.

REPORT AND REMITTANCE OF LEVY

7. (1) Subject to the provisions of subsection (2), 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.
 - (2) 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.
 - (3) A separate report shall be made for each place of business, unless a consolidated report has been approved by the Town.
 - (4) 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.
 - (5) If an operator during the preceding period has collected no levy, he shall nevertheless make a report to that effect on the prescribed report form.
 - (6) Where an operator ceases to carry on or disposes of his business, he shall make the report and remit the levy collected within 20 days of the date of discontinuance or disposal.

RECORDS

8. (1) Every operator shall keep books of account, records and documents sufficient to furnish the Town with the necessary particulars of:
 - a) sales of tourism accommodation,
 - b) amount of levy collected, and
 - c) disposal of levy.
- (2) All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
- (3) 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.
- (4) The Town may 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.

INTEREST

9. Interest payable under the By-law shall be payable at the Bank of Canada's prime interest rate plus two percent.

ENFORCEMENT

10. 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.
11. 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 provisions of this by-law.

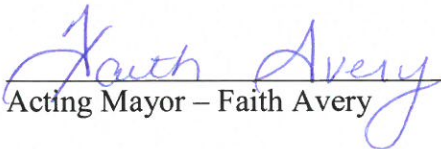
OFFENSES

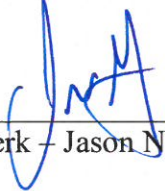
12. Any person who violates any provision of this by-law is guilty of an offence and is liable on conviction to a fine.
13. The minimum fine for an offence committed under this by-law is one hundred and forty dollars (\$140) and the maximum fine for an offence committed under this by-law is two thousand one hundred dollars (\$2,100).

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

- a) 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,
- b) the maximum fine that may be imposed is the maximum fine established in this by-law multiplied by the number of days during which the offence continues.

IN WITNESS WHERE OF the Town of St. George has caused its corporate seal to be affixed to this By-Law, the 14 day of April, 2020, and signed by,


Acting Mayor – Faith Avery


Clerk – Jason N. Gaudet

SEAL

First Reading: 09 September 2019

Second Reading: 15 October 2019

Third and Final Reading and Enacted: 14 April 2020