

**TOWN OF STEWIACKE**  
**BY-LAW NUMBER 2023 – 01**  
**Marketing Levy Bylaw**

**1. Title**

This Bylaw may be cited as the “Marketing Levy Bylaw”.

**2. Definitions**

In this Bylaw:

- (1) “accommodation” means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the Tourist Accommodations Registration Act and in a building owned or operated by a post-secondary educational institution.
- (2) “marketing levy” means a levy imposed pursuant to this Bylaw.
- (3) “operator” means a person who, in the normal course of the person’s business, sells, offers to sell, provided, and offers to provide accommodation in the Town.
- (4) “purchase price” means the price for which accommodation is purchased including the price in money, the value of the services rendered, and other consideration accepted by the operator in return for the accommodation provided but does not include the goods and services tax.
- (5) “Town” means Town of Stewiacke.

**3. Application of Levy**

A marketing levy is hereby upon every person who, for a daily charge, fee or remuneration purchases accommodation in the Town.

The marketing levy, whether the price is stipulated to be payable in cash, on terms, by installments or otherwise, must be collected at the time of the purchase on the total amount of the purchase price and must be remitted to the Town at the times and in the manner set out in this Bylaw.

If a person collects an amount as if it were a marketing 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 marketing levy collected under this Bylaw.

**4. Exemption From Levy**

The marketing levy shall not apply to:

- (a) a person who pays for accommodation for which the daily purchase price is no more than twenty dollars (\$20.00);
- (b) 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;
- (c) a person who is accommodated in a room for more than thirty consecutive days; or
- (d) a person and the person's family accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial healthcare center or seeking specialist medical advice, provided the person provides to the operator a statement from a hospital or provincial healthcare center stating that:
  - (i) the person or a member of the person's family is receiving medical treatment at the hospital or center or from a physician licensed to practice medicine in the Province of Nova Scotia;
  - (ii) as a result thereof the person or member of the person's family is in need of the accommodation; and
  - (iii) the duration that the accommodation will be required.

#### **4. Registration of Operator**

Every operator must apply for and obtain a certificate of registration under this Bylaw for each facility providing accommodations.

A person applying for a certificate of registration must submit an application to the Town on a form provided by the Town.

The registration certificate shall be displayed in a prominent place at the facility.

Where an operator changes their address, the name of their business, or the nature of the accommodation offered, they shall forthwith apply to the Town to amend their certificate of registration accordingly.

Where an operator ceases to carry on or sells a business in respect of which a registration certificate has been issued, the certificate shall immediately be void, and the operator shall return the certificate to the Town within 15 days of the date of discontinuance or sale of the business.

Where a registration certificate is lost or destroyed, the operator shall apply to the Town for a copy of the original.

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 facility without such specialized services.

**8. Refund of Levy Written Off**

The Town may refund to an operator who sells accommodation a portion of the amount sent by the operator to the Town in respect of the levy payable on that sale if:

- (a) the operator, in accordance with this Bylaw, remits the levy required under this Act to be levied and collected for the sale;
- (b) the purchaser subsequently fails to pay to the operator the full amount of the consideration and levy payable on that sale; and
- (c) the operator writes off as unrealizable or uncollectible the amount owing by the purchaser.

An operator may deduct the amount of the refund payable to the operator under this section from the amount of levy that the operator is required to remit under this Bylaw.

If an operator who has obtained a refund under subsection (1) or made a deduction under subsection (2) recovers some or all of the amount referred to in subsection (1)(c) with respect to which the refund was paid or the deduction was made, the operator must add an amount to the levy to be paid or remitted by the operator under this Bylaw with respect to the reporting period in which the recovery was made.

**9. Refund of Levy Collected in Error**

If the Town is satisfied that a levy or a portion of a levy has been paid in error, the Town shall refund the amount of the overpayment to the person entitled.

If the Town is satisfied that an operator has remitted to the Town an amount as collected levy that the operator neither collected nor was required to collect under this Bylaw, the Town shall refund the amount to the operator.

**10. Claim for Refund**

In order to claim a refund under this Bylaw, a person must:

- (a) submit to the Town an application in writing signed by the person who paid the amount claimed; and
- (b) provide sufficient evidence to satisfy the Town that the person who paid the amount is entitled to the refund.

For the purposes of subsection (1)(a), if the person who paid the amount claimed is a corporation, the application must be signed by a director or authorized employee of the corporation.

**11. Interest**

Interest on overdue levies shall be paid at the rate of 15% per annum.

**12. Inspection, Audit, and Assessment**

A person appointed by the Town may enter at any reasonable time the business premises occupied by a person, or the premises where the person's records are kept:

- (1) to determine whether:
  - (a) the person is an operator or the premises are accommodations are within the meaning of this Bylaw;
  - (b) this Bylaw is being and has been complied with;
- (2) to inspect, audit, and examine books of account, records, or documents.

**13. Offence**

A person who contravenes any provision of the Bylaw is guilty of offence punishable by summary conviction and on conviction is liable:

- (1) for a first conviction, to a fine of not less than \$500 and not more than \$1,000;
- (2) for a subsequent conviction, to a fine of not less than \$1,500 and not more than \$5,000.

In addition to any fine payable pursuant to section 14, where a person has been convicted under this Bylaw for failing to collect or remit a levy, the Court shall impose a further penalty in the amount of any unpaid levy.

**14. Administration of Bylaw**

This Bylaw shall be administered on behalf of the Town by the Chief Administrative Officer and any persons designated by the Chief Administrative Officer.

A registration certificate granted under this Bylaw is not transferable.

**5. Return and Remittance of Levy**

The Town may at any time require a remittance of levies collected by an operator, such remittance to cover any period or periods determined by the Town.

Subject to subsection (1), unless otherwise provided, all operators shall make quarterly remittances to the Town.

A remittance shall be made for each place of business, unless a consolidated remittance has been approved by the Town.

Each remittance shall be accompanied by a completed remittance return in the form provided by the Town.

Subject to subsection (1), operators shall remit levies and a completed remittance return within 30 days of the end of the quarter in which the levies were collected.

If an operator during the preceding period has collected no levy, they shall nevertheless make a report to that effect on the prescribed remittance form.

Where an operator ceases to carry on or disposes of their business, they shall make the return and remit the levy collected with 15 days of the date of discontinuance or disposal.

**6. Records**

Every operator shall keep books of account, records, and documents sufficient to furnish the Town with the necessary particulars of:

- (a) sales of accommodation;
- (b) amount of levies collected; and
- (c) disposal of levies.

All entries concerning the levy in such books of account, records, and documents shall be separate and distinguishable from other entries made therein.

Every operator shall retain any book of account, record, or other document referred to in this section until the Town authorizes its destruction.

Where a receipt, bill, invoice, or other document is issued by a person selling accommodation, the levy shall be shown as a separate item thereon.

**7. Calculation of Levy**

Annotations for Official Bylaw Book

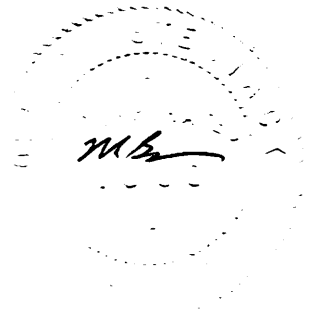
Date of first reading: July 20 2023  
Date of advertisement of Notice of Intent to Consider: AUG 2 2023  
Date of second reading: Sept 28. 2023  
Date of advertisement of Passage of By-law: NOV 1 2023  
Date of mailing to Minister a certified copy of By-law: 9/19/2024

I certify that this Marketing Levy By-law was adopted by Council and published as indicated above.

Maui Seguin  
CAO / Clerk

9/18/2024  
Date

George Sely



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