



P.O. Box 1749
Halifax, Nova Scotia
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Item No. 15.1.2

Halifax Regional Council
March 26, 2024
April 23, 2024

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed

Cathie O'Toole, Chief Administrative Officer

DATE: February 7, 2024

SUBJECT: **Amendments to By-Law M-400, the Marketing Levy By-Law**

ORIGIN

January 23, 2024 meeting of the Halifax Regional Council, Item 15.3:

MOVED by Councillor Austin, seconded by Councillor Hendsbee

THAT Halifax Regional Council direct the Chief Administrative Officer (CAO) to prepare a staff report on potential amendments to By-law M-400, the Marketing Levy By-law, on options to forgive fines charged under section 14 for non-remittance for operators who had \$0 to remit under the levy and to cease collection of existing fines until the report returns to Regional Council, where possible. The report should include options to retroactively forgive and refund fines already issued and paid.

MOTION PUT AND PASSED

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, S.N.S. 2008, c. 39

29A (2) The Council may by by-law impose a marketing levy upon a person who, for a daily charge, fee or remuneration purchases accommodation in the Municipality.

(3) The marketing levy is at such rate as may be set by the Council, but may not exceed three per cent of the purchase price of the accommodation.

...

(9) The Council may make a by-law to implement a marketing levy in the Municipality, including respecting

(a) the levy not applying to the purchaser of accommodation based on the purchase price of the accommodation, the number of rental units or rooms for rent, the location of the facility or any other criteria prescribed by the Council;

(b) the forms and records to be maintained by an operator and the information to be recorded therein;

(c) the method of collection and remittance of the levy and any other conditions or requirements affecting collection and remittance;

- (d) the rate of levy to be collected, including a minimum and maximum levy;
- (e) the method by which a purchase price may be attributed to accommodations that are sold as part of a combination of accommodations, meals and specialized goods or services;
- (f) the inspection and audit of records maintained by an operator;
- (g) interest and penalties for the failure to collect or remit the levy as required to the Municipality; and
- (h) the times at which and the manner in which operators must remit the marketing levy to the Municipality.

(10) A by-law made pursuant to subsection (9) must include an exemption for persons and their families accommodated while receiving medical treatment at a hospital or provincial health-care centre or seeking specialist medical advice, including the manner of showing entitlement to the exemption.

RECOMMENDATION

It is recommended that Halifax Regional Council:

Adopt By-law M-401, the purpose of which is to amend By-law M-400, the *Marketing Levy By-law*, as set out in Attachment 3 to this report.

BACKGROUND

By-Law M-400 was adopted in August 2023 to replace the former H-400 Marketing Levy By-law which was repealed. M-400 expanded the type of accommodation that could be subject to the marketing levy to include short-term rentals, and to increase the maximum amount of levy that could be charged from two percent to three percent. All short-term rental operators registered under the *Tourism Accommodations Registration Act* are required to collect and remit a marketing levy of three percent to Halifax Regional Municipality (the "Municipality") beginning on October 1, 2023, due on the 15th day of the following month, whether a levy was collected during that period or not.

DISCUSSION

Provincial Legislation

In April 2022, the province passed Bill 154 – *Amendments to the Tourism Accommodation Registration Act* to remove the exemption for accommodations operating in a primary residence so that all short-term rentals are required to register annually. Bill 204, *An Act to Amend Chapter 18 of the Acts of 1998, the Municipal Government Act, and Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter, Respecting Marketing Levies* was introduced in fall 2022 and included amendments concerning the ability of municipalities to charge a hotel marketing levy on the purchase price of hotel and other accommodations for the purposes of promoting tourism. The changes included: (1) the ability to apply the hotel marketing levy to accommodations consisting of 20 rooms or less and (2) increasing the cap on the hotel marketing levy from two percent to three percent. Prior to Bill 204, the Municipality's authority to impose a hotel marketing levy came under the *Halifax Regional Municipality Marketing Levy Act* and enabled the Municipality to implement a two percent levy on accommodations consisting of 20 rooms or more; a limitation which excluded most short-term rentals. On October 1, 2023, by-law M-400 Respecting Marketing Levy became effective, incorporating the changes in Bills 154 and 204. This by-law included the requirement for all tourism accommodations operators registered under the Tourism Accommodations Registration Act (TARA) to collect and remit a marketing levy of three percent to the Municipality. All short-term rental operators with a [roofed accommodation](#) must register with the Province of Nova Scotia ("the

Province”) under this Act.

On March 5, 2024, the Province gave first reading to Bill 419 – *Financial Measures (2024) Act*. The Bill includes the requirement for online marketing platform operators (such as AirBnB and Vrbo) to collect and remit the marketing levy to the Municipality. It is not yet known when these changes will take effect. These changes will be addressed in a future staff report.

Information Sharing Agreement and Remittance Process

The Municipality and the Province have an information sharing agreement where, daily, the Province shares a list of all active registrations within the Municipality. Currently, each short-term rental accommodation with a different civic address is required to be registered separately and each registration has a unique registration number. The Municipality uses these registration numbers to create an account in the revenue system for each registration. A tourism accommodations operator must submit a remittance to the Municipality by the 15th day of the month following the collection of the levy by the operator; a remittance report must be submitted even if a levy was not collected. A separate remittance is required for each registered accommodation. If an operator fails to remit a remittance report for a registered accommodation, a penalty of \$25 per day per accommodation is imposed on the operator, beginning on the day the remittance was due. The Municipality does not know the amount of levy due from each operator until the remittance is submitted. A penalty is required to ensure timely remittance as the Municipality collects the levy and sixty-five percent of the levy is distributed monthly to Discover Halifax, a destination marketing organization whose mandate is the promotion of the tourism industry. The remaining thirty-five percent is deposited in the Municipality’s Community Events Reserve, administered through the Marketing Levy Special Event Reserve (MLSER) grants program through an application process to non-profit organizations hosting large scale special events within the Municipality that support and promote tourism and business development.

The marketing levy remittance report is a web form with five required fields, as shown in Attachment 1. The remittance report can be submitted up to six months in advance, if an operator is not planning to rent out their accommodations during those months.

Staff did not anticipate the number of operators who would submit the remittance report late and accrue large penalties, thus creating an unintended consequence of the By-Law changes. Due to changes in land-use by-laws for short-term rentals, staff were expecting a greater reduction in operators than was realized.

Communications

Initially all operators were sent a letter by mail with information about the marketing levy advising there will be a penalty of \$25 per day imposed for non-remittance, and operators who do not have any rental revenue still need to report a \$0 remittance. Operators who did not submit the remittance report by the 15th of each month received a follow-up email on the 17th. The penalty is referenced on the marketing levy page of the website. Attachment 2 contains the initial communications package that was sent to operators, the reminder emails, and the information currently on the website. Finance staff are working with Corporate Communications to create a new communications package based on the proposed changes to provincial legislation requiring online marketing platform operators collect and remit the marketing levy to the Municipality. This package will be available in a future staff report.

Recommended By-Law Change

The Municipality acknowledges there were tourism accommodation operators without rental revenue from their accommodations who experienced issues with the recent changes to the marketing levy By-Law. To alleviate concerns expressed by these operators, HRM staff recommend that Regional Council amend section 14 of By-Law M-400 to forgive fines and issue refunds for fines charged under this section for operators who had \$0 to remit, per monthly remittance, for the reporting periods of October 1, 2023 to March 31, 2024. Beginning on April 1, 2024, the Municipality will resume issuing and collecting fines for all

late remittances, including operators who have \$0 to remit. For the October 2023 reporting period, 56% of operators submitted the remittance report on time; this increased to 72% of operators remitting on time for the period of December 2023. Of the penalties issued for the reporting periods October – December 2023, 72% of the number of penalties issued were for operators who had \$0 to remit, as shown in Table 1 below. The data in table 1 is as of February 7, 2024.

Table 1:

Reporting Period	Total Operators	Total Operators who Remitted	Total Operators who have not yet Remitted	Total Operators with Penalties*	Operators with Penalties with \$0 Remittance*
October 2023	2,040	1,771	269	625	433
November 2023	2,122	1,788	334	310	224
December 2023	1,965	1,668	297	242	186

*Please note the data in these two columns does not include operators that have not remitted yet. The penalty is assessed once a remittance report is filed.

HRM staff are also recommending that Regional Council amend By-Law M-400 to clarify that the penalty is for failure to submit a return of sales and to give the Treasurer or designate the authority to waive, remove, or reduce the assessed fines. HRM staff do not currently have the delegated authority to waive the fines, in any circumstance, and this would give the Treasurer the ability to do so, at their discretion. Staff are currently creating a process guide to provide parameters around when the Treasurer will consider waiving, removing, or reducing an assessed fine. This guide will provide clarity to staff and operators on situations when the fine maybe waived, removed, or reduced. Examples of situations where the Treasurer requires discretion to waive, reduce or remove assessed fines include:

- operators who are remitting for the first time,
- operators who have multiple accounts and submit the total levy under one account,
- the penalty will be waived where there is returned mail for a new operator for the period in which the mail was not received,
- operator sent request to the Province to cancel registration and registration not cancelled before marketing levy remittance report was due for particular month (i.e. operator sent request to the Province on September 28 to cancel the registration, registration wasn't cancelled and on November 16th operator was assessed a penalty for the October remittance report submission), and
- operator was active for a partial month and can provide evidence of \$0 rental revenue (i.e. they do not have an active AirBnB account, AirBnB sales report showing \$0 revenue).

If Regional Council approves the recommendation, HRM staff will proactively contact all impacted operators via email and mail who had \$0 remittances for the reporting periods of October 1, 2023 to March 31, 2024 and have been charged the penalty to advise it will be waived and a refund issued if the fine has been paid. HRM staff will use the email address and mailing address operators provided when the accommodation was registered with the Province to contact the operators. The email will be sent from HRM's Marketing Levy mailbox, titled as such. HRM staff will communicate with these operators within 30 days of the effective date of the By-Law amendment and if required, will issue the refund via cheque, in the mail, within 60 days of the effective date of the By-Law amendment, pending any resourcing challenges.

There are no recommended changes to the interest provisions of the by-law. Interest will continue to accrue on outstanding levy amounts owed to the Municipality, in accordance with sections 12 and 13 of the by-law.

Maximum Penalty Option

An option for Regional Council to consider is to implement a maximum penalty per submission period of

\$500, as per Alternative 1 in this report. The Alternative Amending By-law (Attachment 5) incorporates the same amendments as the recommended Amending By-law (Attachment 3), with the addition of a maximum penalty per submission period of \$500. There is no maximum amount currently and penalties accumulate in perpetuity until the remittance is submitted, e.g. if an operator does not submit the remittance report for October 2023 until February 5, 2024 the penalty would be \$2,050. However, if there was a maximum penalty per submission period, the penalty would be \$500 in this scenario. If an operator does not submit for the months of October, November, and December until February 5, 2024, currently the penalty would be \$3,875. If there was a maximum penalty per submission period and an operator didn't submit the remittance for October, November and December until February 5, the penalty would be \$1,500. To implement this Alternative, a configuration change would be required to the Municipality's revenue system. The estimated cost to make this change is \$5,000.

Platform Operators

The marketing levy remittance from tourism accommodation operators is causing an administrative burden on both the Municipality and the operators. In August 2023, Halifax Regional Council approved a motion requesting the province introduce requirements to the Halifax Regional Municipality Charter that would require marketing platform operators, such as AirBnB and Vrbo, to collect and remit the marketing levy on behalf of accommodation operators subject to the levy. The Mayor of Halifax has written two letters to the province making this request and on March 5, 2024 the Province gave first reading to Bill 419, which legislates this change. If the legislation is changed requiring marketing platform operators to collect and remit the marketing levy, tourism accommodation operators who rent their accommodations on these platforms would no longer be required to collect and remit the levy to the Municipality. Instead, the marketing platform operator would be required to do the collection and remittance of the marketing levy.

Motion to Amend Section 6

Regional Council also requested a staff report on amending section 6 of By-Law M-400 to change the reporting periods required under the by-law:

Motion

THAT Halifax Regional Council direct the Chief Administrative Officer (CAO) to provide a staff report on amending section 6 of By-law M-400, Respecting Marketing Levy, which would allow short-term rental (STR) operators with one STR unit to report and remit the collected marketing levy on a quarterly or semi-annual basis.

This motion is dependent on data in the provincial registry. In its current state, the data does not provide what is required to administer the request in this motion, without manipulation of data by HRM staff.

The Province has recently made changes to the tourism accommodation operators registry and transferred the file from the Department of Communities, Culture, Tourism and Heritage to the Department of Municipal Affairs and Housing. HRM staff have been working with the Province on proposed changes to the provincial registry. In April 2024, the tourism accommodations registration with the Province for 2024/25 opens and HRM staff are expecting data changes to the daily file but have not yet been advised what the changes will be. All operators are required to re-register each year and the data collected may differ, along with the registration numbers. HRM staff are waiting to see what data is received to address this motion and will return to Regional Council with a staff report and recommendation in the spring of 2024.

The Province gave first reading to Bill 419 on March 5 which, if implemented, will require marketing platform operators to collect and remit the levy; this motion will be addressed in a future staff report along with the changes required by the Municipality.

FINANCIAL IMPLICATIONS

There are no financial implications with amending the existing By-law, if Regional Council accepts the recommendation in this report. If the alternative is selected and the By-law is changed to a maximum penalty per submission, the financial impact is estimated at a total of \$5,000 to configure system changes in the Municipality's revenue system. This change can be covered in the existing revenue system support budget.

The Municipality did not include an amount for the marketing levy penalty in the budget for 2023/24, therefore any amounts refunded would not have a budget impact. As of February 7, 2024, \$540,125 in total has been billed for the penalty and \$386,375 was billed to operators who had \$0 to remit. \$105,709 in total has been collected and is being held in abeyance as Council considers options. \$56,076 has been collected from operators who had \$0 to remit; this is the amount the Municipality expects to refund (as of February 7, 2024) if Regional Council approves the recommendation.

RISK CONSIDERATION

Operators who have rental revenue and owe a marketing levy amount may perceive the penalty as disproportionate to the amount of levy owed. If Regional Council approves the recommendation and provides the Treasurer or designate with the discretion to waive, remove, or reduce the fine, HRM staff will have the delegated authority to work with these operators on a case-by-case basis.

COMMUNITY ENGAGEMENT

No community engagement was required.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

Regional Council could choose to: adopt the alternative By-Law M-401, *Marketing Levy By-law*, as set out in Attachment 5, to forgive and refund fines paid for operators who had \$0 to remit, per each remittance, under the marketing levy for remittances due from October 1, 2023 to March 31, 2024, give the Treasurer or designate the authority to waive, remove, or reduce the assessed fines, and add a maximum penalty amount of \$500 per submission.

ATTACHMENTS

Attachment 1 – Marketing Levy Online Remittance Form
Attachment 2 – Initial communications package
Attachment 3 – Amending By-Law
Attachment 4 – Showing Amendments to M-400
Attachment 5 – Alternative Amending By-Law
Attachment 6 – Showing Alternative Amendments to M-400

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Carolyn Penny, Senior Financial Consultant, Finance & Asset Management, 782.641.7172
Vicki Robertson, A/Director of Revenue, Finance & Asset Management, 902.817.1479

Remittance Report

Required fields are marked with an asterisk (*)

Monthly Marketing Levy Remittance Report

Reporting Period *

Registrant Information

Account Number *

Number should be 11 digits and begin with 30.

Hotel Name (if applicable)

Contact Name *

Telephone Number

Email Address *

Remittance Information

Total Room Revenue subject to Levy in Reporting Period *

Marketing Levy Due

Totals

Total Number of Available Daily Accomodations this Month

Total Number of Rented Daily Accomodations sold this Month

Additional Information

Privacy Statement

In accordance with Section 485 of the Municipal Government Act (MGA), any personal information collected in this form will only be used by municipal staff and, and, if necessary, individuals under service contract with Halifax Regional Municipality, for purposes relating to the administration of By-

Re: Upcoming marketing levy changes for short term rentals and small hotel operators

To whom it may concern:

We have been advised by the Province of Nova Scotia that you have a registered tourism accommodation (**registration number «Account_Number»**).

Please be advised that *By-Law M-400, Respecting Marketing Levy*, has been passed, replacing *By-Law H-400, Respecting Marketing Levy*, and includes the following changes for short term rentals and small hotel operators:

- A marketing levy must be collected from the purchaser of the rental at the time of purchase of three per cent of the total revenues, effective October 1, 2023 (the first remittance is due on November 15, 2023);
- You must remit and pay the municipality a monthly levy (please see the attached Q&A on how to remit);
- Penalties for not submitting your remittance and payment by the 15th of each month will be \$25 per day; and,
- When remitting and making payments please use the account number «Contract_Object».

The remittance can be submitted at: halifax.ca/marketinglevy

Please see attached for a Q&A for your reference. Please reach out to 311 if you have any additional questions or concerns.

For further information, and to see a copy of the By-Law, visit: halifax.ca/marketinglevy

Sincerely,

Finance & Asset Management
generalrevenue@halifax.ca

Marketing levy Q&A

Purpose

This Q&A has been developed for use by corporate spokespeople when addressing media inquiries, 311 agents responding to public inquiries, as well as designated staff that administer municipal social media accounts. It is also shared with Mayor and Regional Council, through the Councillors Support Office, for reference when communicating with constituents.

Q&A

Q: What is the marketing levy?

A: The marketing levy funds Discover Halifax, a non-profit organization dedicated to promoting tourism for the Halifax region. The mandate of Discover Halifax is to maximize regional wealth and economic growth through the promotion of Halifax as the preferred destination of choice for business and leisure travelers.

The marketing levy is enabled by provincial legislation and imposed through the municipal [By-law M-400, Respecting Marketing Levy](#).

All tourism accommodations operating within the municipality are required to collect a marketing levy of three per cent of revenues per night, which is payable to the operator at the time of purchase of the room/ unit.

Q: What is a tourist accommodation?

A: A tourist accommodation includes a roofed accommodation and provides short term accommodations for 28 days in a row or less, including hotels.

Q: What are the changes to the marketing levy?

A: Beginning October 1, 2023, all registered tourism accommodations will [be required](#) to remit a marketing levy.

For accommodations currently collecting the marketing levy, the levy will be increased from two per cent to three per cent.

All other tourism accommodations will now be required to begin collecting a three per cent marketing levy from consumers.

Q: Who needs to pay the marketing levy?

A: All tourism accommodation operators (which now includes short term rental operators) operating within the municipality are required to submit a marketing levy of three per cent of revenues per night to the municipality. The marketing levy is payable from the purchaser to the operator at the time of purchase of the room/unit.

For example, if your accommodation costs \$200 per night, plus 15 per cent HST (\$30), plus a three per cent marketing levy (\$6), the total cost to the consumer would be \$236 per night.

Q: Who needs to register as a tourism accommodation with the Province of Nova Scotia? How?

A: Please visit the provincial [website](#) for information on tourism accommodation registration.

Q: Once a tourist accommodation property owners register as a tourism accommodation with the Province of Nova Scotia, do they need to notify the municipality that they've registered?

A: No, the municipality will receive a list of tourism registrations from the Province of Nova Scotia via an information-sharing agreement.

Q: How will compliance as a tourism accommodations operator be enforced?

A: The [Province of Nova Scotia](#) is responsible for compliance for non-registration as a tourism accommodations operator.

Q: For tourist accommodations sold on marketing platforms, will the platform do the remittance?

A: No. The tourist accommodation property owner will be required to do the monthly remittance.

Q: How do tourist accommodations property owners collect the marketing levy?

A: All tourist accommodation property owners are responsible for calculating and collecting the marketing levy from the purchaser at the time a room is purchased and paid in full.

Q: How is the marketing levy calculated?

A: The marketing levy is calculated as three per cent of total revenue for the sale of a room or unit, plus any other fees for services provided such as cleaning and administrative fees, before goods and services tax.

Q: How does a tourist accommodation property owner report their monthly marketing levy and remit the payment to the municipality?

A: The monthly marketing levy must be remitted to the municipality via the online [Monthly Marketing Levy Remittance Report](#) by the 15th of each month following the collection of a marketing levy.

The online *Monthly Marketing Levy Remittance Report* must be submitted even if none of the rooms have been sold and there is no marketing levy amount to remit.

Payment can be remitted to the municipality via a cheque or electronic payment. Further instructions for payment are on the [Monthly Marketing Levy Remittance Report web page](#).

In addition to completing the online *Monthly Marketing Levy Remittance Report*, operators can also call 311 or visit [an in-person customer service centre](#) for assistance.

Q: Does a tourist accommodation property owner still need to submit a remittance if they haven't sold any rooms?

A: Yes, a [Monthly Marketing Levy Remittance Report](#) is required to be submitted even if no rooms have been sold during a month.

Q: Does a tourist accommodation property owner need to submit a remittance if they decide not to operate their short term rental unit?

A: A [Monthly Marketing Levy Remittance Report](#) will be required each month for the full year of the registration, unless the registration is cancelled with the Province of Nova Scotia. The registration year runs from April 1 to March 31.

Q: What happens if a tourist accommodation owner doesn't remit the monthly remittance form?

A: The municipality will enforce monthly remittance; there will be a penalty of \$25 per day imposed on non-remittance, with interest charged on the amount of the marketing levy that was not remitted.

Q: On the remittance form there is an account number, how does a tourist accommodation owner get their account number?

A: Once a rental property owner registers as a tourism accommodation with the Province of Nova Scotia, the municipality will be notified, and the rental property owner will receive correspondence from the municipality with their account number. If a tourist accommodation owner does not receive correspondence with this number, please contact [311](#).

Q: Will a tourist accommodation owner be charged interest on late payments?

A: Yes, interest will be charged on late payments as per [Administrative Order 14, Respecting Application of Interest Charges on Outstanding Accounts](#).

Q: I have a tourist accommodation and a customer booked it September 1, 2023, for a visit October 3, 2023. The customer will pay in full the first day of their visit (October 3). Does the customer need to pay the three per cent marketing levy on this booking?

A: Yes, the customer pays the three per cent marketing levy because the payment was made after October 1, 2023.

Q: I have a tourist accommodation and a customer booked it September 1, 2023, for a visit October 3, 2023. The customer paid half of the amount due (i.e. \$100) upon booking September 1 and will pay the remaining 50 per cent (i.e. another \$100) on the first day of their visit (October 3). Does the customer need to pay the three per cent marketing levy on this booking?

A: Yes, the marketing levy is payable on the full amount of the booking (i.e. \$200 in this example).

Q: I have a tourist accommodation and a customer booked it September 1, 2023, for a visit October 3, 2023. The customer paid in full in advance when they booked (September 1). Does the customer need to pay the three per cent marketing levy on this booking?

A: No, the customer does not need to pay the three per cent marketing levy on this booking because it was paid in full before the marketing levy by-law came into effect for short term rentals (October 1, 2023).

Q: I have a tourist accommodation and a customer booked it September 1, 2023, for a visit October 3, 2023. The customer provided a credit card to hold the room but was not charged. The customer will be charged when 24 hours before their visit (they will visit October 3 and will be charged October 2). Does the customer need to pay the three per cent marketing levy on this booking?

A: Yes, the three per cent marketing levy is payable on the full amount of the booking because the payment was made after October 1, 2023.

**Attachment 3
(Amending By-law)**

**HALIFAX REGIONAL MUNICIPALITY
BY-LAW NUMBER M-401
RESPECTING AMENDMENTS TO BY-LAW M-400
MARKETING LEVY BY-LAW**

BE IT ENACTED by the Council of the Halifax Regional Municipality, that By-Law M-400, the Marketing Levy By-law, is amended as follows:

1. Section 14 is amended by:
 - (i) striking out the words “remit the levy or” after the words “failure to” and before the word “submit”; and
 - (ii) “striking out the words “remittance of the levy” after the words “which the” and before the words “return of sales was due”.
2. Adding the following sections after section 14 and before the section 15 section header “Inspection, Audit and Assessment”:

14A. The Treasurer, or designate, may waive, reduce or cancel a penalty charge imposed on an operator under this By-law, provided the operator has no outstanding levy or return of sales due to the Municipality.

14B. The Treasurer, or designate, shall cancel any charges imposed on an operator under section 14 of this by-law for the period October 1, 2023 to March 31, 2024, provided the charges accrued on a remittance value of \$0.00.

Done and passed by Council this ____ day of _____, 2024.

Mayor

Municipal Clerk

I, Iain MacLean, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above-noted By-law was passed at a meeting of the Halifax Regional Council held on _____, 2024.

Iain MacLean, Municipal Clerk

Attachment 4
(showing proposed changes)

HALIFAX REGIONAL MUNICIPALITY
BY-LAW NUMBER M-400
RESPECTING MARKETING LEVY

BE IT ENACTED by the Council of the Halifax Regional Municipality under the authority of the *Halifax Regional Municipality Charter*, SNS 2008, c. 39 as follows:

...

Interest and Penalty

12. An interest charge is imposed on an operator in respect of an amount of marketing levy that the operator fails to remit in accordance with this By-law from the date on which the remittance of the levy was due.

13. Interest payable under this By-law shall be payable at the rate as set out in clause 1(ab) of Administrative Order #14, *Respecting the Application of Interest Charges to Outstanding Accounts*.

14. Twenty-five dollars per day per accommodation is imposed on an operator as a penalty for failure to ~~remit the levy or~~ submit a return of sales beginning on the day on which the ~~remittance of the levy or~~ return of sales was due.
 - 14A. The Treasurer, or designate, may waive, reduce or cancel a penalty charge imposed on an operator under this By-law, provided the operator has no outstanding levy or return of sales due to the Municipality.

 - 14B. The Treasurer, or designate, shall cancel any charges imposed on an operator under section 14 of this by-law for the period October 1, 2023 to March 31, 2024, provided the charges accrued on a remittance value of \$0.00.

Attachment 5
(Alternative Amending By-law)

HALIFAX REGIONAL MUNICIPALITY
BY-LAW NUMBER M-401
RESPECTING AMENDMENTS TO BY-LAW M-400
MARKETING LEVY BY-LAW

BE IT ENACTED by the Council of the Halifax Regional Municipality, that By-Law M-400, the Marketing Levy By-law, is amended as follows:

1. Section 14 is amended by:
 - (i) striking out the words “remit the levy or” after the words “failure to” and before the word “submit”;
 - (ii) striking out the words “remittance of the levy” after the words “which the” and before the words “return of sales was due”; and
 - (iii) inserting the punctuation and words “, to a maximum amount of five-hundred dollars for each return of sales submission due to the Municipality” after the word “due” and immediately before the end of the section.

2. Adding the following sections after section 14 and before the section 15 section header “Inspection, Audit and Assessment”:

14A. The Treasurer, or designate, may waive, reduce or cancel a penalty charge imposed on an operator under this By-law, provided the operator has no outstanding levy or return of sales due to the Municipality.

14B. The Treasurer, or designate, shall cancel any charges imposed on an operator under section 14 of this by-law for the period October 1, 2023 to March 31, 2024, provided the charges accrued on a remittance value of \$0.00.

Done and passed by Council this ____ day of _____, 2024.

Mayor

Municipal Clerk

I, Iain MacLean, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above-noted By-law was passed at a meeting of the Halifax Regional Council held on _____, 2024.

Iain MacLean, Municipal Clerk

Attachment 6
(showing alternative proposed changes)

HALIFAX REGIONAL MUNICIPALITY
BY-LAW NUMBER M-400
RESPECTING MARKETING LEVY

Interest and Penalty

12. An interest charge is imposed on an operator in respect of an amount of marketing levy that the operator fails to remit in accordance with this By-law from the date on which the remittance of the levy was due.
13. Interest payable under this By-law shall be payable at the rate as set out in clause 1(ab) of Administrative Order #14, *Respecting the Application of Interest Charges to Outstanding Accounts*.
14. Twenty-five dollars per day per accommodation is imposed on an operator as a penalty for failure to ~~remit the levy or~~ submit a return of sales beginning on the day on which the ~~remittance of the levy or~~ return of sales was due, to a maximum amount of five-hundred dollars for each return of sales submission due to the Municipality.
- 14A. The Treasurer, or designate, may waive, reduce or cancel a penalty charge imposed on an operator under this By-law, provided the operator has no outstanding levy or return of sales due to the Municipality.
- 14B. The Treasurer, or designate, shall cancel any charges imposed on an operator under section 14 of this by-law for the period October 1, 2023 to March 31, 2024, provided the charges accrued on a remittance value of \$0.00.