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Item No. 15.1.1
Halifax Regional Council
July 9, 2024
August 20, 2024

TO: Mayor Savage and Members of Halifax Regional Council

FROM: Cathie O'Toole, Chief Administrative Officer

DATE: June 24, 2024

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

ORIGIN

Bill 419, the *Financial Measures (2024) Act*, which amended the *Halifax Regional Municipality Charter* to require platform operators to collect and remit the levy.

December 12, 2023 meeting of the Halifax Regional Council, Item 16.1:

MOVED by Councillor Cleary, seconded by Deputy Mayor Deagle Gammon

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 semiannual basis.

MOTION PUT AND PASSED

EXECUTIVE SUMMARY

In August 2023, Halifax Regional Municipality (HRM) adopted By-law M-400 to replace the former H-400 Marketing Levy By-law. This new by-law expanded the levy to include short-term rentals and increased the maximum levy amount from two percent to three percent. Short-term rental operators registered under the Tourism Accommodations Registration Act are required to collect and remit a three percent marketing levy to HRM starting October 1, 2023. In August 2023, Regional Council voted in favor of the Mayor writing to the Province of Nova Scotia for legislative changes requiring platform operators to collect and remit the levy on behalf of operators. This led to the passing of Bill 419, Financial Measures (2024) Act, in April 2024.

There are no financial implications with amending the existing By-law, if Regional Council accepts the recommendation in this report.

HRM staff recommend amendments to By-law M-400 to:

1. Adopt By-law M-402, amending By-Law M-400, the *Marketing Levy By-law*, requiring platform operators collect and remit the marketing levy if the accommodation has been facilitated or brokered via the Internet and the payment, compensation, or other financial benefit has taken place through the platform operator.

Recommendation on page 2

RECOMMENDATION

It is recommended that Halifax Regional Council:

Adopt By-law M-402, the purpose of which is to amend By-law M-400, the *Marketing Levy By-law*, as set out in Attachment 1 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. In August 2023, Regional Council voted in favor of the Mayor writing a letter to the Province of Nova Scotia (the "Province") requesting a change in Provincial legislation requiring platform operators collect and remit the marketing levy to the Municipality on behalf of operators. Bill 419, *Financial Measures (2024) Act*, was passed by the Province in April 2024, amending the Halifax Regional Municipality Charter to require platform operators to collect and remit the levy.

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 that provided 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 under this Act.

The current collection and remittance process is very onerous for both operators and the Municipality. On a daily basis, the Province shares a list of all active registrations within the Municipality in accordance with an information sharing agreement. Currently, each short-term rental accommodation with a different civic address is required to register separately, and each registration has a unique registration number. The Municipality creates an account in the revenue system for each registration number received. Tourism accommodations operators 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.

In September 2023, Mayor Savage wrote a letter to the Province of Nova Scotia requesting a legislative change requiring platform operators collect and remit the levy to the Municipality to reduce the

administrative burden for both the Municipality and operators. In April 2024, the Province passed 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. The Halifax Regional Municipality Charter has been updated to reflect this change. The effect of this change is that where accommodation is booked via a platform operator, the platform operator is required to collect and remit the levy. In all other cases, the operator is required to collect and remit the levy.

Recommended By-Law Changes

HRM staff recommend Regional Council approve amendments to By-law M-400 requiring platform operators registered under the Tourist Accommodations Registration Act to collect and remit the marketing levy if the accommodation has been facilitated or brokered via the Internet and the payment, compensation, or other financial benefit has taken place through the platform operator. To implement this change, the proposed amendments extend the application of various provisions of the bylaw to platform operators, as well as operators.

HRM staff recommend Regional Council approve another amendment to By-Law M-400 giving the Treasurer discretion to allow operators and platform operators to make arrangements with the Municipality to remit the levy as directed by the Treasurer (i.e. less frequently than monthly). This amendment gives the Municipality the ability to work with operators and platform operators on a case-by-case basis if there are issues with remitting monthly. This recommended change will help operators who are unable to remit the levy monthly. HRM staff do not recommend allowing all operators with one unit to remit either quarterly or semi-annually as staff anticipate the majority of these operators will use an online platform, and as proposed, the collection and remittance of the levy will be done by the platform operator. As mentioned above, the Municipality receives active registrations daily from the Province. There is not an automated way in the data to determine if an operator only has one unit; this would need to be verified manually by HRM staff and would take considerable time and resources.

The proposed amendments to By-law M-400 also includes housekeeping amendments to repeal sections 6(7), 6(8) and 19(2) of the by-law.

Transition

As proposed, this change will be effective as of September 1, 2024. The platform operators will begin collecting and remitting the levy for reservations booked on September 1, 2024 and later. As is the current process, individual accommodation operators will still be required to collect and remit the levy for reservations booked before September 1, 2024 even if the stay is after September 1, 2024. This will be communicated to operators by the Municipality and platform operators and will be updated on the Municipality's marketing levy website.

Communications

All operators were sent a letter and email in June 2024 advising of the changes to Bill 419 and the Halifax Regional Municipality Charter. The letter stated that the Municipality is making required By-law changes and working on the transition with platform operators. The letter further advised that operators are required to continue collecting and remitting the levy in the interim and further communications would be made once a plan is in place.

HRM staff are in the process of meeting with platform operators to discuss the changes and develop a transition plan. The platform operators will communicate to the operators in advance of the transition date advising of this change. The platform operators will remit the levy monthly using the Municipality's online remittance form and send the details of each remittance in a separate email. To date, there have not been any issues identified from the platform operators.

HRM staff will send out letters and emails advising all registered operators of the change and relevant

information such as the transition date. This will be done in conjunction with the communications sent by platform operators.

FINANCIAL IMPLICATIONS

There are no financial implications with amending the existing By-law, if Regional Council accepts the recommendation in this report.

RISK CONSIDERATION

No risks were identified.

COMMUNITY ENGAGEMENT

No community engagement was required.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

Regional Council could choose to not accept the recommendation in this report. This alternative is not recommended, as the proposed amendments to M-400 related to platform operators are required to align M-400 with s. 29A(11) of the *Halifax Regional Municipality Charter*.

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.

...

(7) An operator is deemed to be an agent of the Municipality for the purpose of collecting the marketing levy and remitting it to the Municipality and as such shall collect the levy from the purchaser and remit it to the Municipality.

(8) The marketing levy, whether the price is stipulated to be payable in cash, on terms, by instalments 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 Municipality at the times and in the manner prescribed by a by-law passed pursuant to subsection (9).

(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.

...

- (11) A platform operator shall collect the marketing levy and remit it directly to the Municipality.

ATTACHMENTS

Attachment 1 – M-402 Amending By-Law
Attachment 2 – Showing Amendments to M-400

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Report approved by: Jerry Blackwood, Executive Director, CFO, Finance & Asset Management, 902.476.0200

HALIFAX REGIONAL MUNICIPALITY
BY-LAW NUMBER M-402
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*, shall be amended as follows:

1. Amending section 2 by:
 - a. striking out the period at the end of clause (e) and replacing it with a semi-colon; and
 - b. adding the following subsection after subsection (e):

(f)“Treasurer” means the Treasurer of the Municipality, and includes a person acting under the supervision and direction of the Treasurer.

2. Amending section 3 by:
 - a. striking out the word “An” at the beginning of subsection (2) and replacing it with words “Subject to subsection (2A), an”; and
 - b. adding the following subsection after subsection (2):

(2A) A platform operator shall collect the marketing levy and remit it directly to the Municipality.

3. Amending section 5 by:
 - a. striking out the words “of a facility providing an accommodation” after the words “every operator” and before the words “to which this By-law applies” and replacing them with the words “and platform operator”;
 - b. striking out the words “their accommodation” after the words “shall register” and before the words “with the Province”;
 - c. adding the words “applicable legislation, including” after the words “in accordance with” and before the words “the *Tourist Accommodations Registration Act*”; and
 - d. adding the words “as amended” after the words “the *Tourist Accommodations Registration Act*” and before the period at the end of the section.

4. Amending section 6 by:

- a. In subsection (1), adding the words “or brokering or facilitating the sale of accommodation,” after the words “selling accommodation,” and before the words “such return”;
 - b. In subsection (2):
 - i. striking out the words “all operators shall make” after the word “Treasurer,” and before the words “separate monthly returns”;
 - ii. striking out the period at the end of the subsection and replacing it with the words “shall be made by.”;
 - iii. adding the following subsections immediately after the new words “shall be made by.”
 - (a) operators for a levy collected under subsection 3(2) of this bylaw; and
 - (b) platform operators for a levy collected under subsection 3(2A) of this bylaw.
 - c. In subsection (4):
 - i. striking out the word “The” at the beginning of the subsection and replacing it with the words “Unless otherwise directed by the Treasurer, the”;
 - ii. adding the words “and platform operators” after the words “returns by operators” and before the words “shall be made”;
 - iii. striking out the words “by the operator” at the end of the subsection;
 - d. In subsection (5), adding the words “or platform operator” after the word “operator” and before the word “during”;
 - e. Repealing subsections (7) and (8).
5. Amending section 7 by adding the words “and platform operator”:
- a. in subsection (1), after the words “Every operator” and before the words “shall keep”;
 - b. In subsection (3), after the words “Every operator” and before the words “shall retain”.
6. Amending section 8 by adding the words “or platform operator” after the words “Where an operator” and before the words “sells accommodation”.
7. Amending section 9 by:
- a. In subsection (1) by adding the words “or platform operator”:
 - i. after the words “to an operator” and before the words “who sells accommodation”;
 - ii. after the words “by the operator” and before the words “to the Municipality”;
 - iii. after the words “the operator” and before the words “, in accordance with” in subsection (a);

- iv. after the words “the operator” and before the words “the full amount” in subsection (b); and
 - v. after the words “the operator” and before the words “writes off” in subsection (c);
 - b. In subsection (2), adding the words “or platform operator”:
 - i. after the words “An operator” and before the words “may deduct”;
 - ii. after the words “to the operator” and before the words “under this section”;
and
 - iii. after the words “that the operator” and before the words “is required to remit”; and
 - c. In subsection (3), adding the words “or platform operator”:
 - i. after the words “an operator” and before the words “who has obtained”;
 - ii. after the words “made, the operator” and before the words “must add an amount”; and
 - iii. after the words “by the operator” and before the words “under this By-law”.
8. Amending section 10(2) by adding the words “or platform operator”:
 - a. after the words “an operator” and before the words “had remitted”;
 - b. after the words “the operator” and before the words “neither collected”; and
 - c. after the words “operator” and before the period at the end of the section.
9. Amending section 12 by adding the words “or platform operator”:
 - a. after the words “an operator” and before the words “in respect of”; and
 - b. after the words “the operator” and before the words “fails to remit”.
10. Amending section 14 by adding the words “or platform operator” after the words “on an operator” and after the words “as a penalty”.
11. Amending section 14A by:
 - a. Striking out the commas and words “, or designate,” after the words “The Treasurer” and before the words “may waive”; and
 - b. Adding the words “or platform operator”:
 - i. after the words “an operator” and before the words “under this By-law”;
and
 - ii. after the words “the operator” and before the words “has no outstanding”.
12. Amending section 14B by striking out the words and commas “, or designate,” after the words “The Treasurer” and before the words “shall cancel”.
13. Amending section 15 by:
 - a. striking out the word “operator’s” after the words “premises where the” and before the words “records of an”;

- b. adding the words “operator or platform operator” after the words “records of an” and after the words “are kept”; and
 - c. in subsection (a)(i), adding the words “or platform operator” after the words “a operator” and before the words “, or the premises”.
14. Amending section 17 by striking out the words “and any persons designated by the Treasurer” after the words “by the Treasurer” and before the period at the end of the section.
15. Repealing section 19(2).
16. This by-law shall be effective on September 1, 2024.

Done and passed 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 2
(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:

Short Title

1. This By-law shall be known as By-law M-400 and may be cited as the *Marketing Levy By-law*.

Definitions

2. In this By-law,

(a) “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*, S.N.S. 2022, c. 29 and in a building owned or operated by a post-secondary educational institution;

(b) “Municipality” means Halifax Regional Municipality;

(c) “operator” means a person who, in the normal course of the person’s business, sells, offers to sell, provides or offers to provide accommodation in the Municipality;

(d) “platform operator” means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in connection with a person making or completing reservations of such short-term rentals;

(e) “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;

(f) “Treasurer” means the Treasurer of the Municipality, and includes a person acting under the supervision and direction of the Treasurer.

Application of Levy

3. (1) A marketing levy is hereby imposed in the Municipality upon a person who, for a daily charge, fee or remuneration purchases accommodation in the Municipality, the rate of which shall be three per cent of the purchase price of the accommodation.

(2) **Subject to subsection (2A), an An** operator is deemed to be an agent of the Municipality for the purpose of collecting the marketing levy and remitting it to the Municipality and as such shall collect the levy from the purchaser and remit it to the Municipality.

(2A) A platform operator shall collect the marketing levy and remit it directly to the Municipality.

(3) The levy imposed under this By-law, 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 Municipality at the prescribed times and in the prescribed manner.

(4) If a person collects an amount as if it were a levy imposed under this By-law, the person must remit the amount collected to the Municipality at the same time in the same manner as levy collected under this By-law.

Exemption From Levy

4. 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;

(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 health-care centre or seeking specialist medical advice, provided the person provides to the operator a statement from a hospital or provincial health-care centre that the person or a member of the person's family is receiving medical treatment at the hospital or centre or from a physician licensed to practice medicine in the Province of Nova Scotia or that the person or a member of the person's family is seeking specialist medical advice and as a result thereof the person or a member of the person's family is in need of and the duration of the accommodation.

Registration Of Operator

5. Every operator **and platform operator** of a facility providing an accommodation to which this By-law applies shall register ~~their accommodation~~ with the Province of Nova Scotia in accordance with **applicable legislation, including** the *Tourist Accommodations Registration Act*, S.N.S. 2022, c. 29, **as amended.**

Return and Remittance of Levy

6. (1) The Municipality may at any time require a return of sales and levy collected by any person selling accommodation, **or brokering or facilitating the sale of accommodation,** such return to cover any period or periods.

(2) Subject to the provisions of subsection (1), unless otherwise directed by the Treasurer, ~~all operators shall make~~ separate monthly returns to the Municipality. **shall be made by:**

(a) operators for a levy collected under subsection 3(2) of this bylaw; and

(b) platform operators for a levy collected under subsection 3(2A) of this bylaw.

(3) A separate return shall be made for each accommodation, unless a consolidated return has been approved by the Municipality.

(4) **Unless otherwise directed by the Treasurer, the** ~~The~~ returns by operators **and platform operators** shall be made and the levy shall be remitted to the Municipality by the 15th day of the month following the collection of the levy ~~by the operator~~.

(5) If an operator **or platform operator** during the preceding period has collected no levy, they shall nevertheless make a report to that effect on the prescribed return form.

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

~~(7) — An operator may agree with a platform operator to have the platform operator make the return and remittance of the levy to the Municipality on their behalf. If the platform operator fails to discharge their duties on behalf of the operator, both the operator and the platform operator are jointly and severally liable for any levy, penalty, interest or other amount related to, arising from, or connected with the failure to discharge the duty.~~

~~(8) — No platform operator shall make an agreement with operators using its platform to make the monthly return and remittance of the levy on their behalf without having first entered into an agreement with the Municipality to do so.~~

Records

7. (1) Every operator **and platform operator** shall keep books of account, records and documents sufficient to furnish the Municipality with the necessary particulars of

- (a) sales of 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 **and platform operator** shall retain any book of account, record or other document referred to in this section for 7 years after the end of the calendar year in which the levy was collected.

(4) 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.

(5) The Treasurer may waive the requirement in subsection (4) in writing where the Treasurer is satisfied that it is impractical to show the levy as a separate item on the receipt, bill, invoice or other document.

Calculation of Levy

8. Where an operator **or platform 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.

Refund of Levy Written Off

9. (1) The Municipality may refund to an operator **or platform operator** who sells accommodation a portion of the amount sent by the operator **or platform operator** to the Municipality in respect of levy payable on that sale under this By-law, if

(a) the operator **or platform operator**, in accordance with this By-law, 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 **or platform operator** the full amount of the consideration and levy payable on that sale, and

(c) the operator **or platform operator** writes off as unrealizable or uncollectible the amount owing by the purchaser.

(2) An operator **or platform operator** may deduct the amount of the refund payable to the operator **or platform operator** under this section from the amount of levy that the operator **or platform operator** is required to remit under this By-law.

(3) If an operator **or platform 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 **or platform operator** must add an amount to the levy to be paid or remitted by the operator **or platform operator** under this By-law with respect to the reporting period in which the recovery was made.

Refund of Levy Collected In Error

10. (1) If the Municipality is satisfied that a levy or a portion of a levy have been paid in error, the Municipality shall refund the amount of the overpayment to the person entitled.

(2) If the Municipality is satisfied that an operator **or platform operator** has remitted to the Municipality an amount as collected levy that the operator **or platform operator** neither collected nor was required to collect under this By-law, the Municipality must refund the amount to the operator **or platform operator**.

Claim For Refund

11. (1) In order to claim a refund under sections 9 or 10 of this By-law, a person must
- (a) submit to the Municipality an application in writing signed by the person who paid the amount claimed, and
 - (b) provide sufficient evidence to satisfy the Municipality that the person who paid the amount is entitled to the refund.
- (2) 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.

Interest and Penalty

12. An interest charge is imposed on an operator **or platform operator** in respect of an amount of marketing levy that the operator **or platform 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 **or platform operator** as a penalty for failure to submit a return of sales beginning on the day on which the return of sales was due.

14A. The Treasurer, **or designate**, may waive, reduce or cancel an interest charge or penalty charge imposed on an operator **or platform operator** under this By-law, provided the operator **or platform 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.

Inspection, Audit and Assessment

15. A person appointed by the Municipality may enter at a reasonable time the premises where the ~~operator's~~ records of an **operator or platform operator** are kept,

- (a) to determine whether or not
 - (i) the person is an operator **or platform operator**, or the premises are accommodations within the meaning of this By-law, or
 - (ii) this By-law is being and has been complied with, or
- (b) to inspect, audit and examine books of account, records or documents.

Offence

16. A person who contravenes any provision of the By-law is guilty of offence punishable by

summary conviction and on conviction is liable

(a) on a first conviction, to a fine of not less than \$500.00 and not more than \$1,000.00;
and

(b) for a subsequent conviction for the same or another provision of this By-law , to a fine of not less than \$1,500.00 and not more than \$5,000.00.

Administration of By-law

17. This By-law shall be administered on behalf of the Municipality by the Treasurer ~~and any persons designated by the Treasurer.~~

Transition and Repeal

18. By-law H-400, *Respecting Marketing Levy*, is repealed.

19. (1) This By-law comes into force on October 1, 2023.

(2) ~~For greater certainty, for reservations for accommodations made and paid for in full prior to October 1, 2023 for accommodations that occur on or after October 1, 2023, the calculation of the marketing levy shall be in accordance with By-law H-400, which was in force at the time of purchase of the accommodations.~~

Done and passed this 22nd day of August, 2023.

MAYOR MIKE SAVAGE

IAIN MACLEAN, MUNICIPAL CLERK

I, Iain MacLean, Municipal Clerk for the Halifax Regional Municipality, hereby certify that the above noted by-law was passed at a meeting of the Halifax Regional Council held on August 22, 2023.

Iain MacLean, Municipal Clerk

Notice of Motion:	June 20, 2023
First Reading:	July 11, 2023
Notice of Public Hearing Publication:	July 29, 2023
Second Reading:	August 22, 2023
Approval by Municipal Affairs and Housing:	N/A
Effective Date:	October 1, 2023

Amendment #1 By-law M-401

Amendment to Section 14; addition of Sections 14A & 14B

Notice of Motion:	March 19, 2024
First Reading:	March 26, 2024
Notice of Second Reading Publication:	April 6, 2024
Second Reading:	April 23, 2024
Approved by Minister of Municipal Affairs & Housing:	N/A
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Amendment #2 By-law M-402

Amendment to ...

Notice of Motion:	
First Reading:	
Notice of Second Reading Publication:	
Second Reading:	
Approved by Minister of Municipal Affairs & Housing:	
Effective Date:	