

Town of Yarmouth  
**MARKETING LEVY BYLAW**

Effective: February 21<sup>st</sup>, 2024  
TOY 82



**BE IT ENACTED** by Council for the Town of Yarmouth, pursuant to the *Municipal Government Act*, as amended.

**1.0 Short Title**

This Bylaw shall be known as Bylaw 82 and may be cited as the Town of Yarmouth Marketing Levy Bylaw.

**2.0 Definitions**

In this Bylaw,

- a. "Accommodation" means the provision of one or more rental units or rooms as lodging in hotels, motels, any other facility required to be registered under the Short-term Rentals Registration Act or in a building owned or operated by a post-secondary educational institution;
- b. "Marketing Levy" means a levy imposed pursuant to this Bylaw;
- c. "Town" means Town of Yarmouth;
- d. "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 Town;
- e. "Purchase Price" means the total price for which Accommodation is purchased, inclusive of the price, optional fees service fees, and other considerations accepted by the Operator in return for the Accommodation provided, but does not include the goods and services tax.

**3.0 Application of Bylaw**

This Bylaw and the Marketing Levy imposed hereby shall be applicable to all Accommodations in the Town of Yarmouth.

**4.0 Application of Marketing Levy**

**4.1** A Marketing Levy is hereby imposed upon the purchase of Accommodations in the Town, and the rate of the Marketing Levy shall be three percent (3%) of the Purchase Price of the Accommodation.

**4.2** The Marketing Levy imposed under this Bylaw, whether the Purchase Price is stipulated to be payable in cash, on terms, by installments or otherwise, must be collected at the time of the sale

on the total amount of the Purchase Price and must be remitted to the Town at the prescribed times and in the prescribed manner.

- 4.3** If a person collects an amount as if 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.

## **5.0 Exemption from the Marketing 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 that post-secondary educational institution;
- c. a person who is accommodated in a room for more than thirty (30) consecutive days;
- 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 is seeking specialist medical advice, provided the person provides the Operator with the following:
  - i. a statement from a hospital or provincial health-care centre confirming the person or a member of the person's family is receiving medical treatment at the hospital or health-care centre and is therefore in need of Accommodation and confirming the duration of the Accommodation; or
  - ii. a statement from a physician licensed to practice medicine in the Province of Nova Scotia that the person or a member of the person's family is seeking specialist medical advice and is therefore in need of Accommodation and confirming the duration of the Accommodation.
- e. a person and the person's family, accommodated while the person and the person's family have been temporarily displaced from their home due to a natural disaster, including high wind event, flood event, fire or other naturally occurring damaging event.

## **6.0 Registration of Operator**

- 6.1** Every Operator of a facility providing Accommodations to which this Bylaw applies shall apply for and be issued a registration certificate by the Town.
- 6.2** Where an Operator carries on business at more than one place, they shall obtain a registration certificate in respect of each individual place of business.
- 6.3** The registration certificate shall be displayed in a prominent place on the premises.
- 6.4** Where an Operator changes their address, they shall forthwith return their registration certificate to the Town for amendment.

- 6.5** Where an Operator changes the name or nature of their business, they shall forthwith return their registration certificate to the Town and apply for a new registration certificate.
- 6.6** Where an Operator ceases to carry on business in respect of which a registration certificate has been issued, the certificate shall thereupon be void, and they shall return the same to the Town within fifteen (15) days of the date of discontinuance.
- 6.7** Where a registration certificate is lost or destroyed, application shall be made to the Town for a copy of the original.
- 6.8** A registration certificate granted under Section 9 is not transferable.
- 7.0 Return and Remittance of Marketing Levy**
- 7.1** The Town may at any time require an accounting of the sales and Marketing Levy collected by any person selling Accommodation, such return to cover any period or periods.
- 7.2** Subject to the provisions of Section 7.3, unless otherwise provided, all Operators shall make separate monthly returns to the Town.
- 7.3** A separate return shall be made for each place of business unless a consolidated return has been approved by the Town.
- 7.4** The returns by Operators shall be made and the Marketing Levy shall be remitted to the Town by the fifteenth (15<sup>th</sup>) day of the month following the collection of the Marketing Levy by the Operator. Interest shall accumulate of any overdue payments at a rate equal to the rate charged by the Town for any such overdue amounts.
- 7.5** If an Operator during the preceding period has collected no Marketing Levy, they shall nevertheless make a report to that effect on the prescribed return form.
- 7.6** Where an Operator ceases to carry on or disposes of their business, they shall make the return and remit the Marketing Levy collected within fifteen (15) days of the date of discontinuance or disposal.
- 8.0 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 Accommodations,
  - b. Amount of Marketing Levy collected; and
  - c. Disposal of Marketing Levy.
- 8.2** All entries concerning the Marketing Levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.

**8.3** Every Operator shall retain any book of account, record or other document referred to in this section for a period of seven (7) years or until the Town authorizes its destruction.

**8.4** Where a receipt, bill, invoice or other document is issued by a person selling Accommodation, the Marketing Levy shall be shown as a separate item thereon.

### **9.0 Calculation of Marketing Levy**

Where an Operator sells an 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.

### **10.0 Refund of Marketing Levy Written Off**

**10.1** The Town may refund to an Operator who sells an Accommodation, a portion of the amount sent by the Operator to the Town in respect of Marketing Levy payable on that sale under this Bylaw, in the event that:

- a. the Operator, in accordance with this Bylaw, remits the Marketing 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 Marketing Levy payable on that sale; and
- c. the Operator writes off as unrealizable or uncollectible the amount owing by the purchaser.

**10.2** An Operator may deduct the amount of the refund payable to the Operator under this section from the amount of Marketing Levy that the Operator is required to remit under this Bylaw.

**10.3** If an Operator who has obtained a refund under Section 28 or made a deduction under Section 29 recovers some or all of the amount referred to in Section 28(c) with respect to which the refund was paid or the deduction was made, the Operator must add an amount to the Marketing Levy to be paid or remitted by the Operator under this Bylaw with respect to the reporting period in which the recovery was made.

### **11.0 Refund of Marketing Levy Collected in Error**

**11.1** If the Town is satisfied that a Marketing Levy or a portion of a Marketing Levy have been paid in error, the Town shall refund the amount of the overpayment to the person entitled.

**11.2** If the Town is satisfied that an Operator has remitted to the Town an amount as collected Marketing Levy that the Operator neither collected nor was required to collect under this Bylaw, the Town must refund the amount to the Operator.

## **12.0 Claim for Refund**

**12.1** 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.

**12.2** For the purposes of section 32(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.

## **13.0 Interest**

Interest payable under the Bylaw shall be payable at a rate equal to the rate charged by the Town for any such overdue amounts.

## **14.0 Inspection, Audit and Assessment**

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

- a. to determine whether or not
  - i. the person is an Operator, or the premises are Accommodations within the meaning of this Bylaw, or
  - ii. this Bylaw is being and have been complied with, or
- b. to inspect, audit and examine books of account, records or documents.

## **15.0 Offense**

A person who contravenes any provision of the Bylaw is subject on summary conviction be liable to a fine as follows:

- a. First Offence - Not less than \$500.00 and not more than \$1,000.00.
- b. Subsequent Offence - For a subsequent conviction for the same or another provision of this Bylaw, not less than \$1,500.00 and not more than \$5,000.00.

## **16.0 Administration of Bylaw**

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

## **17.0 Effective Date**

This Bylaw shall take effect from the 1<sup>st</sup> day of April, 2024.

**Clerk's Annotation for Official Bylaw Book**

Date of Adoption: February 8<sup>th</sup>, 2024

I certify that this 'Marketing Levy Bylaw' was adopted by Council as indicated above.

Town Clerk:

Date:

**Adopted**

Date of First Reading	December 14 <sup>th</sup> , 2023
Notice of Intent to Consider	January 24 <sup>th</sup> & 31 <sup>st</sup> , 2024
Date of Second Reading	February 8 <sup>th</sup> , 2024
Date of Publication	February 21 <sup>st</sup> , 2024