

## ACCOMMODATION TAXES ACROSS CANADA AND INTERNATIONALLY

JURISDICTION	ENABLING LEGISLATION (or Authority to Collect)	APPLIES IN	COLLECTED BY	% OR FLAT FEE	USED BY	ADMINISTERED BY
BRITISH COLUMBIA	<i>BC Provincial Sales Tax Act, Section 23</i>	Province-wide in 45 municipalities and districts	Province of BC for transfer to regional districts, individual municipalities & other local tourism promotion entities. Collected monthly	Up to 3% MRDT - set by regions and municipalities	Eligible municipalities, eligible regional districts, and eligible entities as supplementary funds to promote tourism - cannot be used to replace existing city or regional funding	Collected by the Province of BC and returned to cities or districts based on application for funds reviewed by four departments of the BC Government
ALBERTA	No legislation used. Authorized by hotel associations on a city-by-city & branded hotel group basis	Calgary (3%), Edmonton (3%), Jasper (2%), Canmore (3%), Lethbridge (2%), Medicine Hat (2%), Camrose (1%), Slave Lake (1%)	Hotel/Accommodation associations by city. Collected monthly	Variable DMF - currently up to 3% levy in each municipality	DMOs as supplementary funds to promote local and regional tourism	Collected by a third party and transferred to area tourism not-for profits promoting a city or area
SASKATCHEWAN	No legislation used.	Regina (2%) and Saskatoon (2%)	Hotel/Accommodation associations -- 17 Regina hotels and 24 Saskatoon hotels	Variable % DMF levy in each municipality - currently 2%	Local tourism promotion organizations and hotel associations in Regina and Saskatoon	Administered by hotel associations
MANITOBA	<i>Municipal Revenue Act and municipality By-Laws (for example Winnipeg Accommodation Tax By-Law No 70/2008)</i>	All municipalities are allowed to impose a levy as an accommodation "tax." Winnipeg (5%), Flin Flon (5%), Thompson (5%), The Pas (5%). Brandon - flat \$3 per night fee	Individual municipalities collect the levy monthly	Variable % DMF levy in each municipality - currently up to 5%	Municipalities, local tourism promotion organizations, <i>Winnipeg Convention Centre, Destination Winnipeg</i> and large event sponsors (sports and conventions)	Individual municipalities that collected the DMF levy
ONTARIO	No legislation used. Locally authorized by hotel associations on a city-by-city basis. Work with visitor data collectors to obtain annual results, and present results that show the value of the tourism sector to the economy	Toronto, Ottawa, Hamilton, Kingston and Niagara Falls (3%)	Hotel/Accommodation associations by city. Collected monthly	Variable % DMF levy in each municipality - currently 3%. Cannot be called a "tax"	Participating municipalities	Individual associations that collect the DMF levy

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QUEBEC	Authorized by the Province of Quebec Finance Minister	Province-wide in 21 tourism regions	Collected by 21 designated "tourism regions"	"Tax on Lodging" of 3.5%	Quebec Tourism Partnership Fund, tourism regions and Government of Quebec tourism promotion programs	Government of Quebec
NEW BRUNSWICK	No legislation used. Locally authorized by hotel associations and tourism associations on a city-by-city and regional basis	St. John (3%), Miramichi (2%), Charlotte County (2%)	Collected by hotel and tourism associations	Variable MRDT by municipality or region	Regional tourism associations for use in regional tourism promotion	Regional tourism association and hotel associations
NOVA SCOTIA	Halifax Regional Municipality Marketing Levy Act 2001	Halifax Regional Municipality (2%)	Collected by the Regional Municipality of Halifax monthly	Levy of 2% on hotels with 20 or more rooms	Halifax Destination Marketing (receives 2/3rd of funds collected) and 1/3rd as a municipal reserve to fund special events with tourism promotion potential	Halifax Regional Municipality
PRINCE EDWARD ISLAND	Charlottetown Area Municipalities Act R.S.P.E.I., 1988, CAP. C-4.1 and City of Charlottetown Municipal By-Law	City of Charlottetown (3%)	Collected by the City of Charlottetown monthly	Municipal and Regional District Tax (MRDT) - currently 3%	Funds are used by the City of Charlottetown to promote Charlottetown tourism	City of Charlottetown
NEWFOUNDLAND & LABRADOR	Newfoundland & Labrador House of Assembly passed an amendment to the Saint John's Assessment Act. The City of St John's then passed "Accommodation Tax By-Law No. 40"	City of St. John's (4%)	Collected by the City of St. John's quarterly	Tax of 4% on St. John's lodgings	City of St. John's for tourism promotion	City of St. John's
NUNAVUT	No hotel tax or levy					

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NORTHWEST TERRITORIES	No hotel tax or levy					
YUKON	No hotel tax or levy					
<b>BEYOND CANADA</b>						
NEW YORK STATE	New York State legislation plus municipal and/or county authorizations to collect taxes on their behalf	Statewide	NY State Department of Taxation and Finance. Collected monthly	New York City 14.375% (combined sales, hotel and local taxes) plus \$3.50 per night occupancy charge	There is no specific provision for the amount that goes to tourism and the various levels of government t can use the funds as they see fit.	State of New York
STATE OF NORTH DAKOTA	No hotel tax or levy					
GEORGIA STATE	State legislated "State Hotel Tax" Bill 170 "Hospitality Tax" By-Law of City of Atlanta	"State Hotel Tax" applies statewide to all rental accommodations with 5 or more rooms. "Hospitality Tax" applies in Greater Atlanta Area"	State of Georgia City of Atlanta Collected monthly	State Hotel Tax (5%) Municipal "Hospitality Tax" (8%)	State Tax used for infrastructure projects like roads and bridges. Municipal tax used to pay down debt and support tourism (Georgia Dome, Tourism DMO and City's Genera; Fund)	State Government Greater Atlanta Area governments
WYOMING STATE	Wyoming State Bill No.W.S. 39-15-101	Applies statewide and in specific municipalities or counties	State Department of Revenue and Municipality Collected monthly	"State Lodging Tax" (2%-4%) "Municipal Lodging Tax" (1%-2%)	Largely used to support Wyoming Tourism	State, County and Municipality
JAMAICA	Jamaica Tax Code	Applies country-wide	Jamaica Tax Administration	Guest Accommodation Room Tax (GART) of US\$1 to US\$4 per night depending on hotel size	Funds collected go into General Revenue for Government of Jamaica	Jamaica Tax Administration