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& Of all sessions](#)

[Acts of 2006](#)

[& Of all years](#)

[Consolidated public  
statutes](#)

[Lois en français](#)

[Proclamations](#)



# Yarmouth Marketing and Promotions Levy Act

CHAPTER 33

OF THE

ACTS OF 2005

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## An Act to Authorize a Marketing and Promotions Levy in the Town of Yarmouth and the Municipality of the District of Yarmouth

### Short title

*I* This Act may be cited as the Yarmouth Marketing and Promotions Levy Act. 2005, c. 33, s. 1 .

### Interpretation

2 In this Act,

(a) "accommodation" means the provision of lodging in hotels and motels and in any other facilities required to be licensed under the Tourist Accommodations Act and in a building owned or operated by a post-secondary educational institution where the hotel, motel, facility or building consists of twenty or more

(i) rental units, or

(ii) rooms,

that are offered as lodging;

(b) "Council" means the Council of the Municipality;

(c) "levy" mean the levy imposed pursuant to this Act;

(d) "Municipality" means the Town of Yarmouth or the Municipality of the District of Yarmouth;

(e) "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.

(f) "purchase price" means the price for which accommodation is purchased, including the price in money, the value of services rendered and other consideration accepted by the operator in return for the accommodation provided, but does not include the goods and services tax. *2005, c. 33, s. 2.*

### **Marketing levy**

3 (1) The Council may impose a levy, to be known as a marketing and promotions levy, upon a person who, for a daily charge, fee or remuneration purchases accommodation in the Municipality.

(2) The levy shall be at such rate as may be set by the Council but shall not be more than two dollars per room, per night.

(3) Subsections (1) and (2) do not apply to

(a) a person who pays for accommodation for which the daily purchase price

is not 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; or

(c) a person who is accommodated in a room for more than thirty consecutive days.

(4) The levy collected pursuant to this Section shall be used by the Council to promote the Municipality as a tourist and convention destination.

(5) Without restricting the generality of subsection (4) and notwithstanding any other enactment, the Council may pay such portion of the levy collected by way of a grant as determined by the Council to any organization formed to promote the Municipality as a tourist and convention destination, whether such organization is non-profit or otherwise.

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

(7) The levy, whether the price is stipulated to be payable in cash, on terms, by instalments or otherwise, shall be collected at the time of the purchase on the total amount of the purchase price and shall be remitted to the Municipality at the times and in the manner prescribed by by-law passed pursuant to subsection (8).

(8) The Council may, in the manner prescribed by law, pass any by-laws that are necessary to implement a levy and, without limiting the generality of the foregoing, may pass a by-law to provide for

(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 the 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;
  - (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 the operator;
  - (g) interest and penalties for the failure to collect or remit the levy as required by the by-law;
  - (h) the times at which and the manner in which operators remit the levy to the Municipality.
- (9) A by-law made pursuant to subsection (8) shall 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, without restricting the generality of the foregoing, the manner of showing entitlement to the exemption. *2005, c. 33, s. 3 .*

### **Proclamation**

4 This Act comes into force on such day as the Governor in Council orders and declares by proclamation. *2005, c. 33, s. 4 .*

Proclaimed - September 23, 2005

In force - September 23, 2005



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