

MUNICIPALITY OF THE COUNTY OF INVERNESS

MARKETING LEVY BY-LAW #44

BE IT ENACTED by Council for the Municipality of the County of Inverness, pursuant to the *Cape Breton Island Marketing Levy Act*, S.N.S. 2005, C. 63, as amended, and the *Municipal Government Act*, S.N.S. 1998, C.18, as amended

1. This By-Law respecting the imposition of a marketing levy for the promotion of tourism in accordance with the *Cape Breton Island Marketing Levy Act* shall be known as the "Marketing Levy By-Law".

Definitions

2. In this By-Law,
 - (a) "accommodation" means a commercial property that
 - i. is a building or part of a building that is a hotel, motel, inn or other accommodation providing rental units, or
 - ii. is a cottage or cabin used mainly for accommodation of the travelling or vacationing public,

and consists of ten or more rental units or rooms.
 - (b) "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.

Marketing Levy

3. A marketing levy is hereby imposed on the purchase of accommodation in the County of Inverness in accordance with the *Cape Breton Island Marketing Levy Act*, as amended from time to time.
4. Notwithstanding section 3 above, the levy shall not apply to the following:
 - (a) a person who pays for accommodation for which the daily purchase price is twenty dollars or less;
 - (b) a student 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;
 - (d) a person and the person's family accommodated while the person or a member of the person's family is receiving medical treatment or medical specialist advice at a hospital or provincial health care centre within the Municipality, subject to providing proof of same by medical certificate or letter from a physician licensed to practice medicine in Nova Scotia;
5. The marketing levy shall be two per cent (2%) of the purchase price of the accommodation.

Registration

6. Operators of accommodation to which the levy applies shall register with the Municipality.

7. On registration, the Municipality will provide the operator with a certificate identifying the accommodation to which the levy applies and the operator registered to collect the levy.
8. Registered operators shall post and display the certificate(s) of registration at the accommodation to which the levy applies.
9. Registration certificates shall be posted so as to allow the purchaser of accommodation to view the certificate(s).

Index of Registered Operators

10. An index of registered operators shall be kept at the Municipal Office and posted on the Municipality's website.
11. The index shall identify each registered operator and the accommodation(s) to which the levy applies.

Collection, Records and Remittance

12. Registered operators shall collect the levy on all non-exempt purchases of accommodation.
13. The levy shall be collected at the time of purchase on the total amount of the purchase price, whether the purchase price is payable on cash, on terms, by installments, or otherwise.
14. Only registered operators may collect the levy.
15. Registered operators shall maintain running records of all non-exempt purchases of accommodation, setting out the purchase price and the amount of the levy collected

16. Registered operators shall remit the levies collected to the Municipality, in full, by the 15th day of the month following the collection of the levy by the operator.
17. The levies shall be remitted together with completed remittance form(s) signed and dated by the operator.
18. Where an operator is not offering or providing accommodation for purchase for a period(s) of 30 consecutive days or more, subject to 30 days' written notice of same to the Municipality, the operator shall not be required to file remittance forms for those period(s) only.
19. Where the purchase of accommodation is for an all-inclusive price which covers meals or other specialized services in addition to the accommodation, the purchase price of the accommodation for purposes of the levy shall be deemed to be the purchase price of equivalent accommodation in the same facility without such additional or other services.
20. The remittance shall be paid to the Municipality of the County of Inverness and identified as "payment of marketing levy".
21. The remittance and or any notices pursuant to this By-Law are to be submitted by mail or delivered in person to the Municipal Administration Building to the following:

Chief Administrative Officer
Municipality of the County of Inverness
P.O. Box 179, 375 Main Street
Port Hood, Nova Scotia, BOE 2W0
Tel: 902-787-3500
Fax: 902-787-3110

22. The Municipality shall provide written receipts to operators confirming remittance of the levy.

Change to Registration

23. Registration pursuant to this By-Law shall continue in effect until and unless registration is revoked or cancelled by the Municipality.
24. Registered operators are responsible to notify the Municipality in writing of any changes to accommodation(s), operations or operator which may render the accommodation no longer subject to the levy under this By-Law.
25. Until registration is revoked or cancelled by the Municipality, registered operators shall continue to collect and remit the levy in accordance with this By-Law.

Audit and Inspection

26. Operators shall maintain books of account, records and documents sufficient to provide the Municipality with the necessary particulars of:
 - (a) sales of accommodation (exempt and non-exempt);
 - (b) amount of levy collected; and
 - (c) remittance of levy.
27. All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
28. Every operator shall retain any book of account, record or other document referred to in this section for at least 6 years;
29. 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.
30. The Municipality shall have the right to inspect such records for purposes of auditing the collection and remittance of the levy, such inspection to be conducted at reasonable time(s) and on written notice to the operator authorized by the Municipality's Chief Administrative Officer.

Interest

31. Interest shall be payable by operators on overdue remittances of the levy in the amount of four percent (4%) above the prime rate as set by the Municipality's banker calculated on a daily basis.

Refund for Error

32. Where the Municipality is satisfied that a levy or portion thereof has been paid or remitted in error, the Municipality shall refund the amount of overpayment to the payor.

Offence and Penalty

33. A person who contravenes this By-Law is guilty of an offence punishable on summary conviction by:
 - a) for a first conviction to a fine of not less than \$500.00 and not more than \$1,000.00; and
 - b) for a second or 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

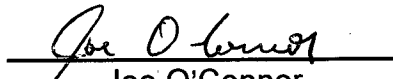
34. This By-Law shall be administered on behalf of the Municipality by the Chief Administrative Officer or any person designated by the Chief Administrative Officer.

Effective Date

35. This By-Law and the levy imposed hereunder shall take effect on

June 1, 2012

I **CERTIFY** this to be a true copy of the
"Marketing Levy By-Law" as adopted
on second reading by the Council of
the Municipality of the County of
Inverness at a meeting held on the **2nd Day of April, 2012**



Joe O'Connor
Chief Administrative Officer

Clerk's Annotation For Official By-Law Book

Date of first reading: **March 5, 2012**

Date of advertisement of Notice of Intent to Consider: **March 17, 2012**

Date of advertisement of Passage of By-Law: **April 11, 2012**