



REGION OF QUEENS MUNICIPALITY

BYLAW NO. 29

A BYLAW RESPECTING THE COLLECTION OF FEES UNDER AN ACCOMODATION LEVY

BE IT ENACTED by the Council of Region of Queens Municipality, pursuant to the *Municipal Government Act*, S.N.S. 1998, c 18, s 75A(1), as amended:

1. SHORT TITLE

- (1) This bylaw shall be known as Bylaw Number 29 and may be cited as the Region of Queens "**Accommodation Levy Bylaw**".

2. DEFINITIONS

- (1) 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) "**Accommodation Levy**" means a levy imposed pursuant to this Bylaw.
 - (c) "**Municipality**" means Region of Queens Municipality.
 - (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 Municipality.
 - (e) "**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.

- (f) **"Purchase Price"** means the total price for which Accommodation is purchased, inclusive of the price in money, 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.
- (g) **"Treasurer "** means the Director of Finance of the Municipality and includes a person acting under the supervision and direction of the Treasurer.

3. APPLICATION OF BYLAW

- (1) This Bylaw and the Accommodation Levy imposed hereby shall be applicable to all Accommodations in the Municipality.

4. APPLICATION OF THE ACCOMMODATION LEVY

- (1) An Accommodation Levy is hereby imposed upon the purchase of Accommodations in the Municipality, and the rate of the Accommodation Levy shall be three percent (3%) of the Purchase Price of the Accommodation.
- (2) The Accommodation 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 Municipality at the prescribed times and in the prescribed manner.
- (3) If a person collects an amount for an Accommodation Levy imposed under this Bylaw, the person must remit the amount collected to the Municipality at the same time and in the same manner as an Accommodation Levy collected under this Bylaw.

5. EXEMPTION FROM THE ACCOMMODATION LEVY

- (1) The Accommodation 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 seeking specialist medical advice, provided the person provides to the operator a statement from:

 - (i)** 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
 - (ii)** 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 as a result thereof the person or a member of the person's family is in need of accommodation and identifying in the statement the duration of the accommodation for that purpose.

- (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 or climate disaster, including high wind events, flood events, wildfire, or other such naturally occurring damaging event.

6. REGISTRATION OF OPERATOR

- (1) Every operator and platform operator to which this bylaw applies shall register with the Province of Nova Scotia in accordance with applicable legislation, including the *Short-term Rentals Registration Act*, S.N.S. 2019, c. 9, as amended.

7. RETURN AND REMITTANCE OF ACCOMODATION LEVY

- (1) The Municipality may at any time require accounting of the sales and Accommodation Levy collected by any person selling Accommodation, such return to cover any period or periods.
- (2) Subject to the provisions of Section 7(3), unless otherwise provided, all Operators shall make separate monthly returns to the Municipality.
- (3) A separate return shall be made for each place of business unless a consolidated return has been approved by the Municipality.
- (4) The returns by Operators shall be made, and the Accommodation Levy shall be remitted to the Municipality by the fifteenth (15th) day of the month following the collection of the Accommodation Levy by the Operator.
- (5) If an Operator during the preceding period has collected no Accommodation 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 Accommodation Levy collected within fifteen (15) days of the date of discontinuance or disposal.

8. RECORDS

- (1) Every Operator shall keep books of account, records and documents sufficient to furnish the Municipality with the necessary particulars of:
 - (a) Sales of Accommodations,

- (b) Amount of Accommodation Levy collected; and
- (c) Disposal of Accommodation Levy.

9. CALCULATION OF ACCOMODATION LEVY

- (1) 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. REFUND OF ACCOMMODATION LEVY WRITTEN OFF

- (1)** The Municipality may refund to an Operator who sells an Accommodation, a portion of the amount sent by the Operator to the Municipality in respect of Accommodation Levy payable on that sale under this Bylaw, in the event that:
- (a)** the Operator, in accordance with this Bylaw, remits the Accommodation 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 Accommodation Levy payable on that sale; and

- (c) the Operator in good faith writes off as unrealizable or uncollectible the amount owing by the purchaser.
- (2) An Operator may deduct the amount of the refund payable to the Operator under this section from the amount of Accommodation Levy that the Operator is required to remit under this Bylaw.
- (3) If an Operator who has obtained a refund under Subsection 10(1) or made a deduction under Subsection 10(2) recovers some or all of the amount referred to in Section 10(1)(c) with respect to which the refund was paid or the deduction was made, the Operator must add an amount to the Accommodation 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. REFUND OF ACCOMMODATION LEVY COLLECTED IN ERROR

- (1) If the Municipality is satisfied that an Accommodation Levy or a portion of an Accommodation 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 has remitted to the Municipality an amount as collected Accommodation Levy that the Operator neither collected nor was required to collect under this Bylaw, the Municipality shall refund the amount to the Operator.

12. CLAIM FOR REFUND

- (1) In order to claim a refund under this Bylaw, 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 12(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.

13. INTEREST

- (1) Interest payable under the Bylaw shall be payable at a rate equal to the rate charged by the Municipality for overdue property tax amounts.

14. INSPECTION, AUDIT, AND ASSESSMENT

- (1) An inspector appointed by the Municipality's Chief Administrative Officer 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:
 - (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.
- (2) The person shall provide all reasonable assistance to the inspector to enable the inspector to confirm whether the person has been collecting and remitting the levy in accordance with this Bylaw and shall furnish the inspector with such information as the inspector may reasonably require to carry out their inspection.
- (3) Where the inspection, audit or examination reveals that an Operator has not complied with this Bylaw, a person appointed by the Municipality shall calculate the amount of the levy and any interest due in such a manner and form as the Municipality deems adequate.

- (4) Upon calculating or estimating that a levy amount is due, the Municipality shall provide written notice to the Operator that a levy amount is payable, and the Operator shall forthwith pay the amount identified in the notice to the Municipality.
- (5) Regardless of whether the Operator submits an application for a refund under Section 12 objecting to the amount payable, the Operator shall remit the levy amount plus applicable interest to the Municipality within 30 days of receiving notice that the levy amount is due.
- (6) Upon receiving an application for a refund by the Operator, or from time to time, the Municipality may assess or reassess any amounts payable under this Bylaw and may vacate or vary any assessment or reassessment and thereupon, the amount so determined shall be payable to the Municipality by the Operator.

15. OFFENCE

- (1) A person who contravenes any provision of the Bylaw is subject on summary conviction 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. ADMINISTRATION OF BYLAW

- (1) This Bylaw shall be administered on behalf of the Municipality by the Chief Administrative Officer or any persons designated by the Chief Administrative Officer.

17. EFFECTIVE DATE

- (1) This Bylaw shall take effect from the 1st day of October 2026.

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this Bylaw was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on ____ day of _____ 2026.

SIGNED by the Mayor and Municipal Clerk this ____ day of _____ 2026

Mayor

Municipal Clerk

First Reading: June 9th, 2026

Public Notice: June 10th, 2026

Second Reading: July 14th, 2026

Notice of Passing: July 22nd, 2026

Filed/Approved: July 14th, 2026

Municipal Affairs: