



BILL NO. 77

Local Bill

*3rd Session, 63rd General Assembly
Nova Scotia
70 Elizabeth II, 2021*

**An Act to Authorize
a Marketing and Promotions Levy
in the Town of Digby and
the Municipality of the District of Digby**

CHAPTER 18
ACTS OF 2021

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
APRIL 19, 2021**

The Honourable Gordon Wilson
Clare–Digby

*Halifax, Nova Scotia
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**An Act to Authorize
a Marketing and Promotions Levy
in the Town of Digby and
the Municipality of the District of Digby**

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Digby Marketing and Promotions Levy Act*.

2 In this Act,

(a) “accommodation” means the provision of lodging in hotels and motels and in any other facilities required to be registered under the *Tourist Accommodations Registration Act* or the regulations made under that Act and in a building owned or operated by a post-secondary educational institution where the hotel, motel, facility or building consists of one or more

- (i) rental units, or
- (ii) rooms,

that are offered as lodging;

(b) “council” means the council of a municipality;

(c) “levy” means the levy imposed pursuant to this Act;

(d) “municipality” means the Town of Digby or the Municipality of the District of Digby;

(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 a 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 accommodation provided, but does not include the goods and services tax.

3 (1) A council may impose a marketing and promotions levy, upon a person who, for a daily charge, fee or remuneration purchases accommodation in its municipality.

(2) The levy must be at the rate set by the council but must not be less than two dollars nor more than five dollars per room per night.

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

(a) where the daily purchase price of the accommodation is not more than \$20;

(b) to 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;

(c) to a person who is accommodated in a room for more than 30 consecutive days; or

(d) to accommodation exempted under the by-laws.

(4) The levy collected pursuant to this Section must be pooled by both municipalities and used by a joint committee established under the by-laws to promote the municipalities as a tourist and convention destination.

(5) Without restricting the generality of subsection (4) and notwithstanding subsection 57(2) of the *Municipal Government Act*, 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 the organization is non-profit or otherwise.

(6) An operator is deemed to be an agent of the municipality in which the accommodation is located for the purpose of collecting the levy and remitting it and shall collect the levy from the purchaser and remit it to that municipality.

(7) The levy, whether the price is stipulated to be payable in cash, on terms, by instalments or otherwise, must be collected at the time of the purchase on the total amount of the purchase price and must be remitted to the municipality at the times and in the manner prescribed by a by-law passed under Section 4.

4 A council may, in the manner prescribed by law, pass any by-laws that are necessary to implement a levy in its municipality 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 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) an exemption for medical-related stays for persons and their families, including the manner of showing entitlement to the exemption;

(d) the method of collection and remittance of the levy and any other conditions or requirements affecting collection and remittance;

(e) the rate of the levy to be collected;

(f) 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;

(g) the inspection and audit of records maintained by the operator;

(h) interest and penalties for the failure to collect or remit the levy as required by the by-law;

(i) the times at which and the manner in which operators remit the levy to the municipality; and

(j) a joint committee to be responsible for using the pooled levy funds to promote the municipalities as a tourist and convention destination.

5 This Act comes into force on such day as the Governor in Council orders and declares by proclamation.
