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**From:** Steven Hebb <info@princesinletretreat.com>  
**Sent:** March 11, 2019 1:52 PM  
**To:** Office of the Legislative Counsel  
**Subject:** Bill 101 - Tourist Registration Act



Dear Honourable Mark Furey and Honourable Members of the Legislature,

I am the owner and operator of Prince's Inlet Retreat Limited and I would like to ask one of many questions I have with regards to the proposed Bill 101 - Tourist Accommodations Registration Act.

Prince's Inlet Retreat Limited consists of five separate rental units for short term rental (tourist accommodation); four 2 bedroom cottages and one 2 bedroom upscale residence. We currently collect and remit GST/HST from our rental units which is required by law (federally & provincially) because our total annual sales exceed \$30,000 from all five rental units collectively.

I would like to suggest that it is probable that annual sales from a single short-term tourist accommodation will be below the annual \$30,000 threshold for the collection of GST/HST given our short tourism season here in Nova Scotia. If operators/owners of multiple properties can register each of those properties individually instead of a collective group of rentals operated by the same owner/operator, like Prince's Inlet Retreat Limited, then they will easily keep their sales below the \$30,000 threshold for the collection and remittance of GST/HST from each of those properties. If operators/owners of multiple properties are given the option to register their multiple property listings listed on OTAs such as Airbnb with individual registrations, Prince's Inlet Retreat Limited and small accommodation businesses like the Retreat should be afforded the same option. This must be considered and discussed at length during the drafting of such impactful legislation.

For the playing field to be level with regards to small business operations such as the Retreat, will owners and operators of multiple short term rental units be required to register for a business number with Joint Stocks to have all of those rental units under the same umbrella for the collection and remittance of GST/HST if those rental units **collectively** exceed \$30,000 in any calendar year? Or, will they have to option to register each of those rental units through Tourism Nova Scotia individually and therefore avoid registering with Joint Stocks? Registration with Joint Stocks would assign a business number for the operation of multiple units under the same umbrella which in return would require the collection and submission GST/HST from the revenues of those rental units. Prince's Inlet Retreat has been required to operate for nearly 30 years under that model.

Full disclosure; Prince's Inlet Retreat Limited is going into its 30th year as a small tourist accommodation business and has not renewed its Tourist Accommodation License since 2017. Since it is no longer a requirement to license for a short term tourist accommodation in Nova Scotia as demonstrated by the numerous unlicensed listings on Airbnb and other OTAs like Airbnb and the current legislation being repealed, Prince's Inlet Retreat Limited will not renew its Tourist Accommodation License until the playing has been levelled and all stakeholders play by the same rules.

Thank you for your time and looking forward to legislation that promotes a healthy, strong tourism industry.

Sincerely,  
Steven Hebb, GM/Owner  
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