TOURIST ACCOMMODATION TAX BYLAW

BYLAW - 19

1.0 This Bylaw is enacted by authority of the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 129.

2.0 This Bylaw pertains to tourist accommodations as defined in the Town of Bonavista Municipal Plan, as the following classifications of use defined therein, collectively hereinafter referred to as “Accommodation” in the singular and “Accommodations” in the plural:

a) Bed & Breakfasts (Development Regulations, s. 3.5.2.1);

b) Short-term Residential Rentals (Development Regulations, 3.5.2.4);

c) Campgrounds and RV parks (Development Regulations, 5.3.9);

d) Hotels and Inns (Development Regulations, 5.3.17);

e) Motels (Development Regulations, 5.3.20);

f) Resorts – Accommodations Only (Development Regulations, 5.3.25.1);

g) Resorts – Accommodation and Recreation (Development Regulations, 5.3.25.2);

h) Hostels (Development Regulations, 5.3.32).

3.0 The following definitions apply to this Bylaw:

a) “Guest” is defined as any person, individual or corporation which is renting space in or at any Accommodation as defined at section 2 of this Bylaw.

b) “Owner” includes:

i) The individual or corporation assessed on the municipal tax rolls and/or other municipal records as the owner of the Property;

ii) The individual or corporation recorded at the Newfoundland and Labrador Registry of Deeds as the owner of the Property; and/or

iii) The individual or corporation named in a Deed of Conveyance or other instrument purporting to vest legal title in the Property to the said individual or corporation;

and a Property may have more than one Owner under this Bylaw.

c) “Occupier” includes:

i) The individual or corporation physically occupying or in possession of the property at issue, whether or not they are an Owner, but does not include a Guest;

ii) The individual or corporation that has apparent authority and control over the property at issue, whether or not they are an Owner; and/or

iii) Any individual or corporation holding out to the public that they are authorized to rent any room or property or Accommodations to the public, whether or not they are an Owner;

and a Property may have more than one Occupier under this Bylaw.

d) “Property” is defined as any parcel of real property, with or without buildings or structures thereon.

e) “Town” is defined as the Town of Bonavista, and references to payment to or actions by the Town includes actions taken by the Town Council of the Town of Bonavista and/or the officers and/or employees on behalf of the Town.

4.1 All Accommodations in the Town of Bonavista shall be assessed a Tourist Accommodation Tax (hereinafter the “Tax”), which shall be payable by the Owner and/or Occupier of the Property so assessed.

4.2 The Tax shall be assessed at a rate of Four Percent (4%) of the total revenue generated from the Accommodations.

4.3 a) The Tax shall be collected by the Owner and/or Occupier of the Accommodations and remitted to the Town on a quarterly basis, for greater specificity being due for the periods ending March 31st, June 30th, September 30th and December 31st of each calendar year. Each three-month period ending on the date aforesaid shall be referred to as a “Quarter”.

b) The Tax shall be collected by the Owner and/or Occupier of the Accommodations from the Guest at the time of payment for the Accommodations by the Guest, and shall be assessed at the stated rate of Four Percent (4%) of the rate for the Accommodations being rented to the Guest.

c) Remission of all Tax collected by the Owner and/or Occupier is required within thirty (30) days of the end of the Quarter.

d) Every Quarter, on or before the period defined in 4.3(c), the Owner and/or Occupier shall remit to the Town a statement of all earnings from the Accommodations for the Quarter, and shall include therewith a listing of the number of units available in the Accommodations, and the number of days Accommodations have been rented by Guests during the Quarter, and the rates charged for units of the Accommodations.

e) Pursuant to the statutory authority under the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 129(5), the Owner/Occupier of Accommodations is an agent of the Town for the purposes of collection of the Tax.

5.1 Failure of an Owner or Occupier to collect or remit the Tax in accordance with this Bylaw shall permit the Town to assess an appropriate amount of Tax based upon the number of units in the Accommodation and a reasonable rate for the Accommodations and shall be calculated on the basis of One Hundred Percent (100%) occupancy of the Accommodations for the Quarter.

5.2 Failure of an Owner or Occupier to collect Tax from a Guest shall render the Owner or Occupier personally liable to pay the appropriate rate of Tax to the Town.

5.3 Failure of an Owner or Occupier to remit the Tax collected shall constitute a breach of trust pursuant to the agency authority under the provisions of the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 129(5), and may be collected as a civil claim from the Owner or Occupier personally.

5.4 Failure to collect or remit the Tax shall constitute a lien on the Property in a like manner as an unpaid municipal business tax, pursuant to the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, ss. 129(3)(f) and 144(b).

5.5 Unremitted or uncollected Tax, including on any penalties defined in this Bylaw, shall accrue interest at a rate of Three Percent (3%) per month, or Thirty-Six Percent Per Annum (36% p.a.), commencing on and accruing from the last day of the Quarter for which Tax was to be remitted, and which interest shall be compound interest, pursuant to Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 111 and 129(3)(c).

6.0 Tax collected shall be used in accordance with the provisions of the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 129(8) and (9).

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7.1 The Town and its agents, employees and/or officers may at any time audit and/or inspect Accommodations and any Property utilized in conjunction with Accommodations to ensure the accuracy of information required to be provided to the Town under this Bylaw, including but not limited to the number of units in Accommodations, occupancy of units of Accommodations, rates charged to Guests and revenue collected from Accommodations.

7.2 The power of audit and inspection under section 7.1 shall include the Accommodations and any units or parts thereof; any Property used and/or occupied in conjunction with the Accommodations; and any business records, financial records or other records of any kind or sort reasonably required in the opinion of the Town to verify information or remittances required to be made to the Town by law.

8. Failure of an Owner or Occupier to comply with this Bylaw may result in enforcement action by the Town, including but not limited to:

a) Termination of any Business or Occupancy Permits issued to the Property and/or Accommodations;

b) Collection of Tax on a deemed basis against the Owner and/or Occupier as a civil debt;

c) Prosecution of the Owner/Occupier pursuant to the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 289;

d) An Order of Council for the Accommodations to be shut down pursuant to the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 285.

9. This Bylaw shall take effect on the **28th day of July A.D. 2025**.

DATED AT the Town of Bonavista, in the Province of Newfoundland and Labrador, this **28th day of July A.D. 2025.**

REVISION HISTORY

Motion No.	Date:	Description:
25-83	July 28, 2025	New Policy Adopted