

CITY OF NIAGARA FALLS

By-law No. 2021 - 58

A by-law to amend By-law 2018-104 being a by-law to set a Municipal Accommodation Tax.

WHEREAS The Corporation of the City of Niagara Falls has passed a by-law to impose a tax in respect of the purchase of transient accommodation;

AND WHEREAS it is desirable to extend the tax to include Vacation Rental Units and Bed & Breakfasts as additional classes of transient accommodation;

THE COUNCIL OF THE CORPORATION OF THE CITY OF NIAGARA FALLS ENACTS AS FOLLOWS:

1) SECTION 1, provisions 1.1 and 1.2 are hereby deleted and replaced by:

1.1 A purchaser shall, at the time of purchasing transient accommodation, being accommodation for a continuous period of less than thirty (30) nights in a hotel, motel, inn, resort, vacation rental unit or bed & breakfast, pay a Municipal Accommodation Tax in the amount of Two Dollars (\$2.00) for each day, or part of a day, of the term of the license granted to the purchaser of such accommodations.

1.2 A provider of transient accommodation, being accommodation for a continuous period of less than thirty (30) nights in a hotel, motel, inn, resort, vacation rental unit or bed & breakfast, shall include on every invoice or receipt for the purchase of short-term accommodation, a separate item for the amount of the Municipal Accommodation Tax imposed on the purchase.

2) SECTION 3, provision 3.3 is hereby deleted and replaced by:

3.3 The Municipal Accommodation Tax collected by providers of transient accommodation shall be remitted to the Treasurer of the City of Niagara Falls, or their designate, on the last day of each month by electronic transfer. Notwithstanding the aforementioned remittance date, the provider of vacation rental unit and bed & breakfast transient accommodation shall remit payment quarterly: for the reporting period January 1 to March 31, payment is due by electronic transfer on April 30; for the reporting period April 1 to June 30, payment is due by electronic transfer on July 31; for the reporting period July 1 to September 30, payment is due by electronic transfer on October 31; and for the reporting period October 1 to December 31, payment is due by electronic transfer on January 31.

This by-law shall come into effect on October 1, 2021.

Read a First, Second and Third time; passed, signed and sealed in open Council this 11th day of May, 2021.

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WILLIAM G. MATSON, CITY CLERK

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JAMES M. DIODATI, MAYOR