Inc. 2014 Hanwell
Inspired by Nature

By-Law No. 19-2019

A By-Law Relating to Tourism Accommodation Levy in the Rural Community of Hanwell

Pursuant to subsection 10(2)(a) of the Local Governance Act, S.N.B., 2017 c.18, amendments thereto and regulations adopted thereunder, the Council of the Rural Community of Hanwell hereby enacts as follows:

1. TITLE

This by-law may be referred to as the "Tourism Accommodation Levy".

2. DEFINITIONS

For the purposes of this By-Law:

"Guest" includes persons who contract for sleeping accommodation in a lodging establishment for a continuous period not exceeding 31 days. (Added November 20, 2024)

"Levy" means the tourism accommodation levy.

"Members of Council" means a member of council and includes the mayor, deputy mayor and councillors, and may be referred to as "members" or "council" herein.

"Operator" means a person who, in the normal course of the persons business sells, offers to sell, provides, and offers to provide tourism accommodation in the rural community of Hanwell.

"Purchase Price" means the price for which accommodation is purchased, including the price in money, the value of services rendered and other considerations accepted by the operator in return for the accommodation provided, but does not include the harmonized sales tax (HST) (Added November 20, 2024)

"RTIPPA" means the *Right to Information and Privacy Protection Act*, c.R-10.6 and assorted regulations as amended.

"Rural Community of Hanwell" means the rural community of Hanwell and may be referred to as the "Community".

"Tourism Accommodation" means the provision of lodging in any premises operated to provide, for remuneration, temporary sleeping accommodation for the travelling public or for the use of public engaging in recreational activities and includes campgrounds, glamping, and trailer parks for a continuous period not exceeding 31 days. (Amended November 20, 2024)

"Tourism Development" means planning and implementation of strategies, infrastructure, or other projects deemed appropriate by the council to support tourism with the objective of developing the tourism sector to increase the attractiveness of a destination and thereby attract more tourists. (Added November 20, 2024)

"Tourism Promotion" means activities, operations, and expenditures designed to increase the number of visitors at a destination and to maximize the utilized capacity of a tourist business including but not limited to advertising, publicizing, or otherwise distributing information for the purposes of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and to fund the marketing of or the operation of special events and festivals designed to attract tourists. (Added November 20, 2024)

3. APPLICATION OF LEVY

a) A guest shall, at the time of purchasing tourism accommodation, pay a levy in the amount of 3.5% of the purchase price of the tourism accommodation.

b) An operator shall include on every invoice or receipt for the purchase of such accommodation a separate item for the amount of levy imposed on the purchase.

c) Where an operator sells accommodation in combination with meals and other packaged services for an all-in-one price, the purchase price of the accommodation shall be deemed to be the purchase price of the accommodation when such accommodations are offered for sale in the same tourism establishment without such specialized services. (Added November 20, 2024)

4. EXEMPTIONS

This levy shall not apply to:

a) A student who is accommodated in a building owned or operated by a post-secondary institution while the student is registered at and attending that post-secondary institution;

b) A person who is accommodated in a room for more than 31 consecutive days;

c) Hotel or motel rooms provided by the community or province, or their agents, for emergency shelter accommodation purposes;

d) A person and/or member of the person's family, accommodated while the person and/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 or member of the person's family provides the operator with a written statement from a hospital, provincial health-care centre or physician licensed to practice medicine in the Province of New Brunswick that the person and/or member of the person's family is receiving medical treatment, that as a result the person or member of the person's family is in need of accommodation, and the time period for which such accommodation is required. (Added November 20, 2024)

5. COLLECTION BY OPERATOR

Operators shall collect the levy from the guest at the time the accommodation is purchased and shall remit the levy to the Community at the times and manner set forth in this By-Law.

6. REPORT AND REMITTANCE

a) Subject to the provisions of subsection b), unless otherwise provided, all operators shall make separate monthly reports to the Community, on the prescribed report form, of tourism accommodation sales and levy collected.

b) The Community may at any time require an operator to provide a report of sales and levy collected, such report to cover any period or periods.

c) A separate report shall be made for each place of business, unless a consolidated report has been approved by the Community.

d) The reports by operators shall be made to the Community by the 20th day of the month following the collection of the levy by the operator, and the levy shall be remitted no later than 30 days from the date the report is due.

e) If an operator during the preceding period has not collected any levy, he shall nevertheless make a report to that effect on the prescribed report form.

f) Where an operator ceases to carry on or disposes of his business, he shall make the report and remit the levy collected within 20 days of the date of discontinuance or disposal.

7. RECORDS

a) Every operator shall keep books of account, records and documents sufficient to furnish the Community with the necessary particulars of:

i. sales of tourism accommodation,

ii. amount of levy collected, and

iii. disposal of levy.

b) Every operator shall retain any book of account, record, or other document referred to in this section for a minimum period of the current year plus six (6) years.

8. USE OF FUNDS (Added November 20, 2024)

a) A minimum of 30% of the funds through the Tourism Accommodation Levy collected by Hanwell proprietors will be kept in the Community as incremental revenue to be put towards event funding and demand generation for the Hanwell area.

b) The proceeds raised by the Tourism Accommodation Levy shall be used to promote Hanwell as a tourist destination.

c) All of the funds collected will be allocated to a special events reserve fund, administered through the Hanwell treasurer. This fund will be used to attract special events that have a direct impact related to tourism enhancement and promotion and the potential to raise new revenues for the municipality.

d) At year end any unused funds will go towards the mandated service fee for the Fredericton Capital Region Tourism service and any other funds will be transferred to a reserve fund.

9. INSPECTION, AUDIT AND ASSESSMENT (Added November 20, 2024)

a) A person appointed by Hanwell may enter at a reasonable time the business premise or the premises where the person's records are kept.

b) To determine whether or not the person is an operator, or the premises are accommodations within the meaning of this bylaw;

c) To determine whether or not this bylaw is being and has been complied with, or

d) To inspect, audit and examine books of accounts, records, or documents.

10. INTEREST

Interest payable under the by-law shall be payable at the Bank of Canada's prime interest rate plus two percent.

11. ENFORCEMENT

Any by-law enforcement officer, whom has been appointed by council, is hereby authorized to take such actions, exercise such powers and perform such duties, as may be set out in this by-law or in the Local Governance Act and as they may deem to be necessary to enforce any provisions of this by-law.

12. OFFENCES

a) Any person who violates any provision of this by-law is guilty of an offence and is liable on conviction to a fine.

b) The minimum fine for an offence committed under this by-law is one hundred and forty dollars ($140) and the maximum fine for an offence committed under this by-law is two thousand one hundred dollars ($2,100).

c) If an offence committed under this by-law continues for more than one (1) day:

i. the minimum fine that may be imposed is the minimum fine established in this by-law multiplied by the number of days during which the offence continues; and,

ii. the maximum fine that may be imposed is the maximum fine established in this by-law multiplied by the number of days during which the offence continues.

13. ENACTMENT

This by-law shall come into effect on the date of enactment there from:

FIRST READING: (By title)	April 17, 2024
SECOND READING: (By title and in its entirety)	November 20, 2024
THIRD READING AND ENACTMENT: (By title)	November 20, 2024

Mayor

Clerk

HANWELL Rural Community Incorp. 2014 NEW BRUNSWICK