



ROTHESAY
PUBLIC MEETING AGENDA
Monday, February 13, 2023
5:15 p.m.
Common Room, Rothesay Town Hall



The meeting will be livestreamed and can be viewed at
[Rothesay Accommodations Levy By-law Meeting](#)

1. **CALL TO ORDER** Instructions
2. **Presentation** **Envision Saint John**

Jillian McKinnon VP Marketing, Communications & Strategic Initiatives
Susan Layton-Crossman VP of Growth
3. **Documentation:**
8 February 2023 Memorandum from Town Clerk
31 January 2023 Public notice (Town Hall and website)

Draft By-law 1-23 Accommodations Levy By-law
4. **Submissions**
n/a
5. **Appearances**
n/a
6. **Closing Remarks**
7. **Adjournment**

Rothesay Accommodations Levy By-law

February 13, 2023

What is a Tourism Accommodation Levy?

A Tourism Accommodation Levy provides a sustainable source of funding for the marketing and promotion of the tourism sector. The Tourism Accommodation Levy is set at 3.5 % to be added on the purchase price of tourism accommodations.

History of the Levy in the Saint John Region

- Since 2008, the City of Saint John has collected a Tourism Accommodation Levy (3.5%) to invest directly into tourism promotion through an agency approach.
- The initial levy was a voluntary levy collected by the Saint John Hotel Association which flowed to Discover Saint John, the agency responsible for tourism.
- In March 2019, the Government of New Brunswick adopted enabling legislation to provide authority under the Local Governance Act to permit municipalities to establish and collect a Tourism Accommodation Levy. The City of Saint John began the direct collection of the levy and remittance to Discover Saint John.
- As part of creating the new integrated tourism and economic development agency, several agencies were rolled into the creation of Envision Saint John: The Regional Growth Agency, including Discover Saint John.
- It was determined that the levy funds would be transferred to Envision Saint John, who was now responsible for the tourism file for the region.
- The legislation also allows for an outside agency to collect the levy on behalf of the municipality. Envision Saint John will collect on behalf of Rothesay.

Why It Matters

- The levy generates needed revenue to increase promotion and support our tourism industry. This will allow us to be even more competitive in attracting tourism dollars to our region and our province.
- Other jurisdictions across the country have been collecting a levy for years – this will allow us to remain competitive.
- Collection of the Tourism Accommodation Levy in Rothesay will support the promotion of the Saint John Region as a destination of choice for leisure visitors, meetings & conventions, sport tourism and major events.
- Destination marketing efforts also support the attraction of new residents, businesses and investment to the region.

Tourism Marketing & Promotion

Objective:

Increased visitation from leisure, business events, major events and sport tourism.

- **Awareness** - campaigns promoting the destination in key strategic target markets.
- **Conversion** - campaigns promoting specific offers (ie. 500 Reasons to Visit, Events).
- **Engagement** - pitching, hosting and supporting travel media/social influencers.
- **Community Ambassadors** -user-generated content to promote authentic experiences.
- **Partnerships** - supporting local attractions, events and organizations to raise awareness.
- **Strategic Sponsorships** - to encourage visitation and improve place brand.
- **Sales** - Position our region as a destination of choice, selling both in external markets at tradeshow and marketplaces in addition to hosting potential clients in the region.

Accommodations Subject to the Levy

The draft by-law defines a Tourism Accommodation as "any premises operated to provide, for remuneration, temporary sleeping accommodation for the public for a continuous period not exceeding 31 days, and includes hotels, motels, inns, bed and breakfasts, resorts, hostels, campgrounds consisting of tents, yurts, cabins and trailer sites, buildings owned or operated by a post-secondary institution, any other facility or building which contains rooms offered as accommodations or rental units and dwelling units that are offered as lodgings"

Process - Charging & Collecting The Levy

1. Each operator will complete a form to register their operation for the collection of the accommodation levy with Envision Saint John.
2. The accommodation levy is 3.5% of the purchase price of the room (the "Levy").
3. The Levy will be charged at the time the customer pays for the room and will be identified as separate charge on the invoice.
4. Every month, each operator will submit a report to document their sales for the previous month. This report is due no later than the 20th day of the month following the month in which the levy was collected by the operator.
5. Based on the operator's report, Envision Saint John will issue an invoice for the Levy.
6. The Levy will be due no later than the last day of the month following the month in which the Levy was collected.
7. Even if the operator did not have any sales for a given month, a report still needs to be submitted documenting there were no sales for that month.

Record Keeping

1. An operator shall keep records identifying the
 - a. sales of tourism accommodation,
 - b. amounts of levy collected, and
 - c. remittance of levy
2. These records must be kept for a minimum of 6 years.
3. These records are subject to inspection and audit.



ROTHESAY MEMORANDUM



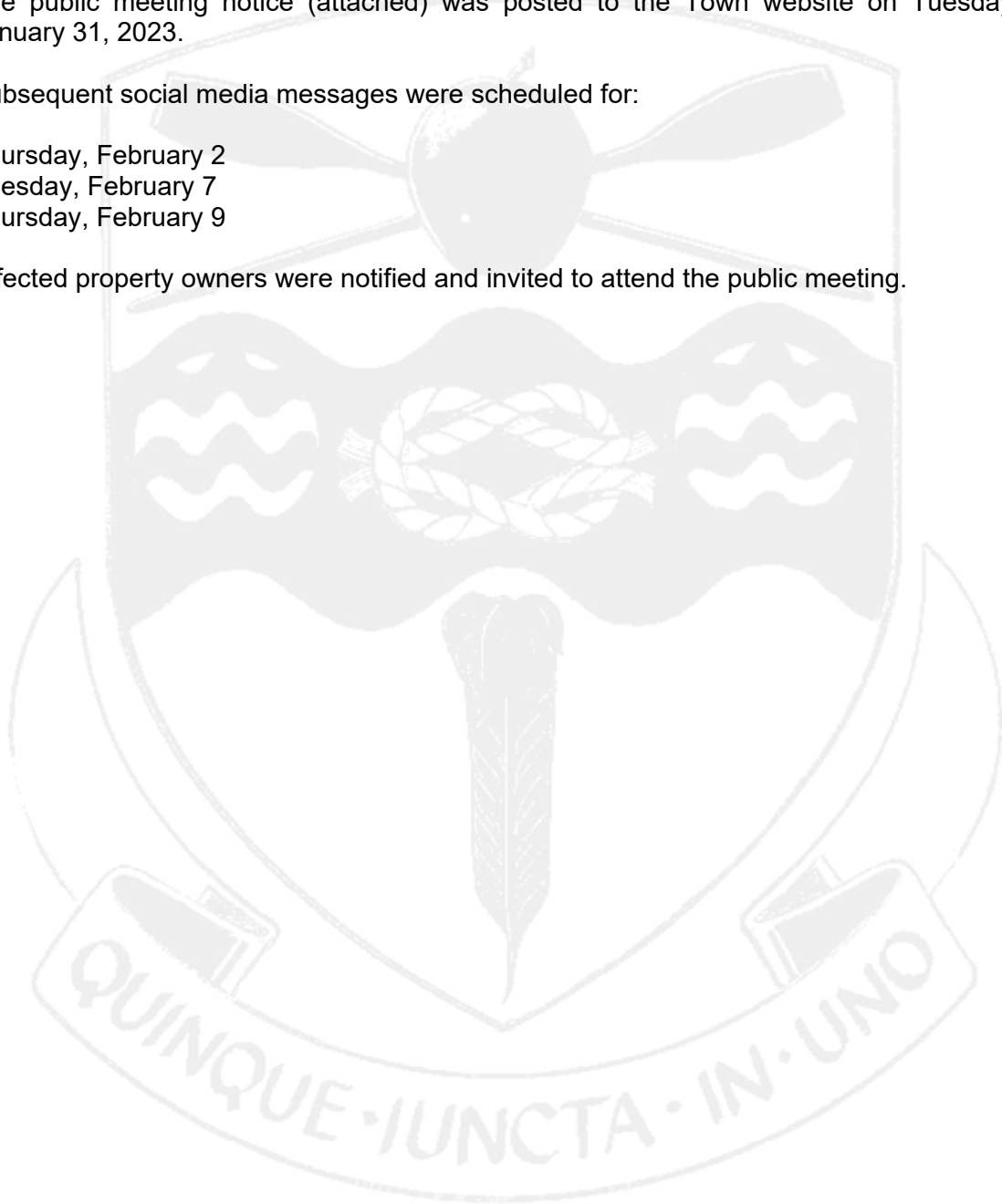
TO	:	Mayor and Council
FROM	:	Town Clerk Mary Jane Banks
DATE	:	8 February 2023
RE	:	Public Notice By-law 1-23 Accommodations Levy By-law

The public meeting notice (attached) was posted to the Town website on Tuesday, January 31, 2023.

Subsequent social media messages were scheduled for:

Thursday, February 2
Tuesday, February 7
Thursday, February 9

Affected property owners were notified and invited to attend the public meeting.





ROTHESAY



PUBLIC MEETING NOTICE

31 January 2023, Rothesay, NB

Rothesay Council will hold an in-person public meeting on **Monday, February 13, 2023 at 5:15 p.m.** to discuss an **Accommodations Levy By-law** for Rothesay. There will be a presentation and members of the public are invited to attend, ask questions and express their views on the proposed By-law.

Draft By-law 1-23, "A By-Law of the Municipality of Rothesay for the Imposition of a Levy on Short Term Accommodations" is available for review [online](#).

The meeting will be held in the Common Room, Rothesay Town Hall on **Monday, February 13, 2023 at 5:15 p.m.**

Public access to the livestream will be available online:

<https://www.youtube.com/user/RothesayNB>

Mary Jane Banks, BComm
Town Clerk

BY-LAW NO. 1-23

A BY-LAW OF THE MUNICIPALITY OF ROTHESAY FOR THE IMPOSITION OF A LEVY ON SHORT TERM ACCOMMODATIONS

The Council of Rothesay, under authority vested in it by the Local Governance Act (S.N.B. 2017, Chapter 18), Section 101.1 and amendments thereto enacts as follows:

TITLE

1. This by-law may be cited as the "Rothesay Accommodations Levy By-law".

DEFINITIONS

2. In this By-law:

- (a) "Act" means the Local Governance Act (S.N.B. 2017, Chapter 18), amendments thereto and regulations adopted thereunder;
- (b) "business day" means a day other than a Saturday, Sunday or statutory holiday in New Brunswick;
- (c) "By-law Enforcement Officer" means a By-law enforcement officer, a consultant or any other person or entity appointed under this By-law and designated by resolution of Council;
- (d) "Council" means the elected Mayor and Councillors of Rothesay;
- (e) "Councillor" means a Member of Council other than the Mayor;
- (f) "Levy" means the tourism accommodation levy collected pursuant to this By-law;
- (g) "Member" or "Members of Council" means any person elected to the Council;
- (h) "Operator" means a person, partnership or corporation who, in the normal course of its business, sells, offers to sell, provides or offers to provide tourism accommodation in Rothesay;
- (i) "Rothesay" means the town of Rothesay, as established by *New Brunswick Regulation 85-6*, under the Act (Section 196),
- (j) "Tourism Accommodation" means any premises operated to provide, for remuneration, temporary sleeping accommodation for the public for a continuous period not exceeding 31 days, and includes hotels, motels, inns, bed and breakfasts, resorts, hostels, campgrounds consisting of tents, yurts, cabins and trailer sites, buildings owned or operated by a post-secondary institution, any other facility or building which contains rooms offered as accommodations or rental units and dwelling units that are offered as lodgings;
- (k) "Town" means the town of Rothesay, as established by *New Brunswick Regulation 85-6*, under the Act (Section 196),

INTERPRETATION

3. Rules for interpretation of the language in this By-law are as follows.
 - (a) Captions, article and section names and numbers appearing in this By-law are for convenience of reference only and have no effect on its interpretation,
 - (b) Where the context requires, the singular shall be taken to also mean the plural and references to the male or female gender shall be taken to include the other,
 - (c) Each reference to legislation in this By-law is printed in *Italic font*; the reference is intended to include all applicable amendments to the legislation, including successor legislation. Where this By-law references other By-laws of Rothesay, the term is intended to include all applicable amendments to those By-laws, including successor By-laws.
 - (d) The requirements of this By-law are in addition to any requirements contained in any other applicable By-laws of Rothesay or applicable provincial or federal statutes or regulations.
 - (e) If any section, subsection, part or parts or provision of this By-law, is for any reason declared by a court or tribunal of competent jurisdiction to be invalid, the ruling shall not affect the validity of the By-law as a whole, nor any other part of it.

APPOINTMENT OF BY-LAW ENFORCEMENT OFFICERS

4. Council may, for the purposes of the administration and enforcement of this By-law, appoint By-law enforcement officers who may exercise such powers and perform such duties as may be set out in this By-law or the Local Governance Act.

APPLICATION OF LEVY

5. A levy of 3.5% of the purchase price of tourism accommodation shall be imposed by Operators in Rothesay.

COLLECTION OF LEVY

6. Operators shall collect the levy from the purchaser at the time the tourism accommodation is purchased and shall remit the levy to the By-Law Enforcement Officer at the times and in the manner set forth in this By-law.

SEPARATE LINE ITEM FOR LEVY

7. An operator shall include on every invoice and receipt for the purchase of tourism accommodation a separate line item for the amount of the Levy imposed pursuant to section 5.

EXEMPTIONS

8. The Levy shall not apply to:

- (a) 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; and
- (b) a person who is accommodated in a room for more than 31 consecutive days.

REPORT ON LEVY

9. Reports related to the collection of the Levy shall be submitted as follows.

- (a) Subject to subsection (b), unless otherwise provided, all Operators shall submit to the By-Law Enforcement Officer, in a form acceptable to Rothesay, a monthly report detailing the tourism accommodation sales and Levy collected.
- (b) The By-Law Enforcement Officer may at any time require an Operator to provide a report of sales and levy collected for any period.
- (c) The report referred to in subsection (a) shall be submitted by an Operator for each place of business of that Operator, unless the By-Law Enforcement Officer has agreed that the operator may submit a single consolidated report for all its places of business.
- (d) The report referred to in subsection (a) shall be submitted to the By-Law Enforcement Officer no later than the 20th day of the month following the month in which the levy was collected by the operator.

REMITTANCE OF LEVY

10. The Levy collected by an Operator shall be remitted to the By-Law Enforcement Officer in accordance with the following.

- (a) The Levy collected by an Operator shall be remitted to the By-Law Enforcement Officer no later than the last day of the month following the month in which the Levy was collected.
- (b) If an Operator did not collect any Levy during a given month, that Operator shall nevertheless submit a report to the By-Law Enforcement Officer to that effect in a form acceptable to the By-Law Enforcement Officer.
- (c) Where an Operator ceases to carry on or disposes of its business, said Operator shall submit the monthly report contemplated at section 9 and remit the levy to the By-Law Enforcement Officer within 20 business days of the date this Operator ceases to carry on or disposes of its business.

RECORDS

11.(1) An Operator shall keep books of account, records and documents sufficient to furnish the By-Law Enforcement Officer with the necessary particulars of:

- (a) sales of tourism accommodation,
 - (b) amounts of levy collected, and
 - (c) remittance of levy
- 11.(2) All entries concerning the Levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
- 11.(3) Every operator shall retain any book of account, record or other document referred to in this section for a minimum of 6 years following the date on which said documents were created.
- 11.(4) The By-Law Enforcement Officer may, at any time, inspect and audit all books, records, accounts, transactions and other documents of an Operator and require an Operator to produce copies of any document or record it deems necessary for the purposes of administering and enforcing this By-law.

CALCULATION OF LEVY

12. Where an operator sells tourism accommodation in combination with meals and other specialized services in the form of an all-inclusive package, the purchase price of the all-inclusive package shall be deemed to be the purchase price of the tourism accommodation for the purpose of calculating the levy pursuant to section 5 hereof.

REFUND OF LEVY COLLECTED IN ERROR

13. If the By-Law Enforcement Officer is satisfied that an operator has remitted to the By-Law Enforcement Officer an amount as collected Levy that the operator neither collected nor was required to collect under this By-law, the By-Law Enforcement Officer shall refund this amount to the operator.

INTEREST

14. Interest is payable to the By-Law Enforcement Officer on the levy to be collected and remitted under this By-law at the rate of 1.5% per month on all levies not paid on the prescribed date.

LIEN

15. Any levy payable under this By-law and interest thereon owed to Rothesay shall, until they are fully paid, form a lien and charge against the operator's lands, and Rothesay may file with the Land Registry Office a notice to that effect.

ENFORCEMENT

16. (1) By-law Enforcement Officers are hereby authorized to carry out any inspection necessary for the administration or enforcement of this By-law.
- 16 (2) By-law Enforcement Officers are 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 provision of this By-law.

OFFENCES

- 17. (1) A person who violates any of the provisions of this By-law is guilty of an offence and liable on conviction to a fine of \$500.00.
- 17 (2) If an offence continues for more than one day, the fine established at subsection (1) shall be multiplied by the number of days during which the offence continues.

ADMINISTRATIVE PENALTIES

- 18. (1) A By-law Enforcement Officer may require an administrative penalty to be paid with respect to a violation of any provision of this By-law as set out in subsection 18(2).
- 18 (2) A person who violates any provision of this By-law may pay to a By-law Enforcement Officer within 30 business days from the date of such violation an administrative penalty of \$250.00, and upon such payment, the person who committed the violation is not liable to be prosecuted therefor.

EFFECTIVE DATE

- 19. This By-law comes into effect on the date of final enactment thereof.

FIRST READING BY TITLE

SECOND READING BY TITLE

READ IN ITS ENTIRETY

THIRD READING BY TITLE AND ENACTMENT

Nancy Grant, Mayor

Mary Jane Banks, Clerk