

By-law 2024-186

**A By-law of the City of Greater Sudbury to
Amend By-law 2018-127 being a By-law of the City of Greater
Sudbury to Establish the Municipal Accommodation Tax**

Whereas Council for the City of Greater Sudbury deems it advisable to amend By-law 2018-127 being a By-law of the City of Greater Sudbury to Establish the Municipal Accommodation Tax;

Now therefore Council of the City of Greater Sudbury hereby enacts as follows:

1. By-law 2018-127 being a By-law of the City of Greater Sudbury to Establish the Municipal Accommodation Tax is hereby amended by repealing subsection 5(1) and enacting in its place and stead the following subsection 5(1):

“5-(1) Except as provided in section 6, every Purchaser shall, at the time of paying for Accommodation, pay to the Provider, Municipal Accommodation Tax in the amount of six (6%) per cent of the Purchase Price of any Accommodation provided to the Purchaser for a continuous period of 30 days or less.”.

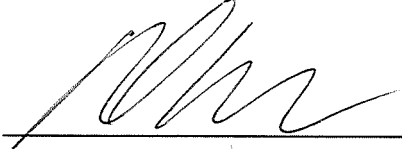
2. By-law 2018-127 being a By-law of the City of Greater Sudbury to Establish the Municipal Accommodation Tax is hereby amended by repealing subsection 10(2) and enacting in its place and stead the following subsection 10(2):

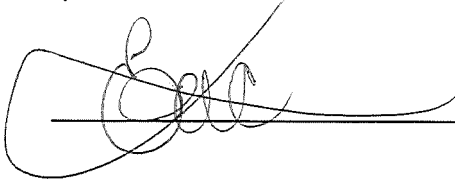
“(2) Where a Provider has failed to file a MAT Remittance Report, the Treasurer may assess the amount of MAT payable to the City by multiplying the MAT rate of 6% by the total of:

- (a) the average daily Purchase Price for Accommodations for the prior year, as disclosed in the Establishment Information Sheet filed by the Provider, or where this is not available, as determined by or estimated by the Treasurer; multiplied by
- (b) the number of Accommodations the Provider has available for purchase as disclosed in the Establishment Information Sheet filed by the Provider, or where this is not available, as determined by or estimated by the Treasurer; multiplied by
- (c) the number of days in the period being assessed by the Treasurer.”.

3. This By-law shall come into full force and effect on January 1, 2025.

Read and Passed in Open Council this 12th day of November, 2024


_____ Mayor


_____ Clerk