



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2024-102

Department: Planning, Development and Recreation
Division: Economic Development
By-law Number: 2024-102
Report Number 2024-216-Planning, Development and Recreation
Meeting Date: November 26, 2024
Subject: Amendment to By-Law 2018-039 Section 1(1) so as to increase the Municipal Accommodation Tax (MAT) to 5%

Whereas the City may, by by-law, impose a tax in respect of the purchase of transient accommodation in the municipality in accordance with Part XII.1 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, and the Transient Accommodation Tax Regulation 435/17; and

Whereas at its meeting of April 9, 2018, Council established a municipal accommodation tax of 4% to be imposed on the purchase of accommodations of short duration within the City of Cornwall; and

Whereas at its meeting of October 29, 2024, Council approved the increase of the municipal accommodation tax to 5%; effective January 1, 2025 and

Whereas the municipal accommodation tax will generate revenue which may be shared with designated non-profit entities who promote local tourism as further described in Regulation 435/17; and

Whereas net revenues collected from the collection of the municipal tax will be used for the exclusive promotion and development of tourism activity in the City of Cornwall, including tourism marketing, visitor information services, event sponsorship and attraction development;

Now therefore be it resolved that the Council of The Corporation of the City of Cornwall enacts as follows:



- 1) A purchaser shall, at the time of purchasing accommodation, pay an accommodation tax in the amount of five percent (5%) of the purchase price of the accommodation provided for a continuous period of less than 30 nights provided in a hotel, motel, inn, bed and breakfast, resort, hostel, dwelling unit, or any place in which accommodation is provided.

- 2) A provider of transient accommodation shall include on every invoice or receipt for the purchase of transient accommodation a separate item for the amount of tax on transient accommodation imposed on the purchase, and the item shall be identified as "Municipal Accommodation Tax".

Other details applicable to the administration of the MAT can be referenced in By-Law 2019-039.

This by-law shall come into force and take effect on January 1, 2025.

Read, signed and sealed in open Council this 26th day of November, 2024.

A handwritten signature in black ink that reads "Manon Levesque".

Digitally signed by Manon L. Levesque
DN: cn=Manon L. Levesque, o=The
Corporation of the City of Cornwall,
ou=Office of the City Clerk,
email=mlevesque@cornwall.ca, c=CA
Date: 2024.12.19 12:01:43 -05'00'

Manon L. Levesque
City Clerk

A handwritten signature in black ink that reads "Justin Towndale".

Digitally signed by Justin Towndale
DN: cn=Justin Towndale, o=City of
Cornwall, ou=Office of the Mayor,
email=jtowndale@cornwall.ca, c=CA
Date: 2025.01.06 14:27:51 -05'00'

Justin Towndale
Mayor