

Municipality	Amount of Percentage or Flat Rate	Who is tax Applicable to*	DMO Funding Model (After Cost of Administration)	How are Funds Generally Spent	Existing Destination Marketing Program
City of Barrie	4%	All accommodations	50% - Tourism Barrie	The municipality will place its revenue in a tourism reserve fund, which can be used to help refurbish or purchase items (benches at the waterfront, for example) or pay for studies or marketing initiatives that support the travel industry.	
City of Belleville	4%	All accommodations	Agreement not established yet, 100% held in reserve until agreement is reached.	Agreement not established yet, 100% held in reserve until agreement is reached.	No
City of Brockville	4%	All accommodations	54% – Brockville Tourism 17% – Tourism Advisory Committee	Funds provided Brockville Tourism would be used to fund marketing efforts and visitor information services. This funding would essentially replace the current funding from the local taxpayer, and at the same time allow for a modest increase in the marketing budget.	Brockville did have a DMF prior to implementing the MAT but not all accommodate providers participated (only 3-4 hotels).
City of Cambridge	4%	All accommodations	50 % - Waterloo Regional Tourism Marketing Corporation	WRTMC funding will be used for the advancement of their strategic plan with a goal of increasing overnight accommodation metrics within the community. The municipal funding (40%) to be used to support and enhance tourism, sport, and cultural offerings, as well as major event attraction efforts. Region of Waterloo will keep 10% for enhancement and promotion of cultural funding	No
City of Cornwall	4%	All accommodations	50% - Tourism Cornwall (stand alone municipal service corporation)	Collected revenues must be exclusively used for promoting tourism. This could involve the establishment of a fund that has the specific goal of attracting new events to Cornwall, such as conferences and national and provincial sporting events. These new events would have a positive impact on room rentals, helping to make the program self-sustaining. In the past, event support and sponsorship for events such as the RBC Cup, Shorty Jenkins Classic, Cornwall Sports Hall of Fame and Hometown Hockey have been taxpayer funded.	No
City of Dryden	4%	All accommodations	50% - Dryden Chamber of Commerce	funds could be used to upgrade city facilities such as recreational complexes and the Dryden Memorial Arena, as well as youth programming and community well-being initiatives.	
City of Kenora	4%	All accommodations			
City of Kitchener	4%	All accommodations	50 % - Waterloo Regional Tourism Marketing Corporation	City of Kitchener funds to be used for tourism related investments.	No
City of Kingston	4%	All accommodations (certain exemptions home sharing activities)	65% to Kingston Accommodation Partners & Tourism Kingston 35% to City, Development Fund	Funds generated through the Municipal Accommodation Tax will be invested in destination marketing, sales, and product development in Kingston.	Yes
City of London	4%	All accommodations, short term rentals exempt at this time	50% to Tourism London (DMO) 50% to Tourism Development Infrastructure Fund (Municipal)	Municipal portion will fund new and improved tourism infrastructure that will generate additional economic impact for London without impacting the City's tax levy	Yes
City of Markham	4%	All accommodations	50% New Destination Marketing Organization	– 50% of revenue be directed towards the City's Life Cycle Replacement and Capital Reserve Fund, and the remaining – 50% of revenue be directed the new Markham Destination Marketing Organization	No
City of Mississauga	4%	All accommodations	50% Tourism Toronto	One reserve fund will ensure that the City meets its revenue-sharing obligations with Tourism Toronto. The other will collect the city's share of the MAT to be used for future tourism-related initiatives.	Yes
City of Niagara Falls	\$2 per room per night	Hotel, Motel, Inn or Resort	100% of funding allocated to DMO after administrative fees	Funds used to support tourism initiatives in the City of Niagara Falls.	Yes
City of North Bay	4%	All accommodations	60% - Tourism North Bay	40% of the net revenue from the MAT will go to the municipality to be applied to various infrastructure investments which support tourism assets. The other 60% of the net revenue will go to Tourism North Bay. As an eligible tourism entity Tourism North Bay will administer the funds for tourism promotion and development, including a focus on attracting people to the city, support bid opportunities, and more.	Yes
City of Orillia	4%	All accommodations	50% - Ontario's Lake Country (DMO)	It is recommended a tourism reserve fund be established for the City's portion of the MAT with the purpose for reinvestment into the tourism industry.	No

City of Ottawa	4%	All accommodations	75% - Ottawa Tourism		Yes
City of Peterborough	4%	All accommodations, short term rentals exempt at this time	50% - Peterborough & the Kawarthas Economic Development (PKED)	MAT revenues would be used to expand opportunities for tourism, increase visitors to the area, enhance Peterborough's national and international profile, support product development and industry growth, sports tourism, conferences, and group travel recruitment. Municipal portion will be dedicated financial support raised through tourism will be available to assist in funding new and improved tourism infrastructure that will generate additional economic benefits without impacting the City's tax levy	No
City of Quinte-West	4%	All accommodations	50 % - Bay of Quinte Regional Marketing Board	Funds generated through the Municipal Accommodation Tax will be invested in tourism development efforts in the City of Quinte West. This could include such things as event sponsorship, marketing and promotions, tourism asset development and destination development initiatives. Half of the net funds collected will be distributed to the City's Destination Marketing Organization (DMO), Bay of Quinte Regional Marketing Board for the exclusive purpose of promoting tourism. The balance of the funds collected will be retained by the municipality and used for tourism-related activities.	No
City of Sault Ste. Marie	4%	All accommodations	60% - to DMO	Funds used for tourism promotion and development, to be used as Council directs	Yes
City of Sudbury	4%	All accommodations	50% - Greater Sudbury Community Development Corporation	Revenue will be used to promote and grow the tourism industry in Greater Sudbury through The City of Greater Sudbury Community Development Corporation (operating as the GSDC). The other half of the MAT net revenue will remain with the City of Greater Sudbury to use in accordance with Council direction to support City programs and services. In the City's 2018 Operating Budget these funds were identified as a funding source for the debt financing of the new Arena/Event Centre.	No
City of Thunder Bay	4%	All accommodations	50% - Community Economic Development Commission (CEDC)	The tax will generate funding to promote tourism within the City of Thunder Bay. 50% of the net revenue from the Municipal Accommodation Tax will go to tourism promotion and development with a focus on attracting more visitors to the City through sports and cultural events, conventions, enhanced attractions and outdoor activities. The other 50% of the net revenue will be retained by the City of Thunder Bay, earmarked for infrastructure projects that promote tourism and that benefit residents and visitors.	No
City of Timmins	4%	All accommodations	50% - Tourism Timmins	Support: Sport and corporate event bid support and hosting, Cultural event development and ongoing support, Financial support program to incubate new product development (concerts, Monster Truck Shows, Fall Fair Enhancements, Snowcross, etc). Municipal funds contribute to Tourism product development that have no source of funding such as a Multi-Use Recreation Center, festival infrastructure such as a permanent stage or a Wayfinding Plan.	No
City of Toronto	4%	All accommodations	50% Tourism Toronto	Tourism Toronto funds are used for the exclusive purpose of promoting tourism as required by Ontario Regulation	Yes
City of Vaughn	4%	All accommodations	50% - Eligible Tourism Entity	50 per cent of income collected from MAT will be used to fund destination marketing in the City. The remaining 50 per cent will be used for city-building initiatives.	No
City of Windsor	4%	All accommodations	50% - Tourism Windsor, Essex, Pelee Island	The MAT will support important City of Windsor tourism programs and contribute to a strong and vital community. One half of the net MAT revenue will be shared with Tourism Windsor Essex Pelee Island (TWEPI) to support their promotion and development of Windsor tourism. The other 50% of net MAT revenue will remain with the City to provide funding for future project/initiatives which aim to support tourism.	No
The Municipality of Sioux Lookout	4%	All accommodations	50/50	50% of the net revenue will go to tourism promotion and development with a focus on attracting more visitors to the Municipality through sports and cultural events, conventions, enhanced attractions and outdoor activities. The other 50% retained by municipality earmarked for infrastructure projects that promote tourism and that benefit residents and visitors.	No
Town of Cochrane	4%	All accommodations	50% - Cochrane Tourism Association	The MAT will support important Town of Cochrane tourism programs and contribute to a strong and vital community. One half of the net MAT revenue will be shared with the Cochrane Tourism Association (CTA) to support their promotion and development of Cochrane tourism. The other 50% of net MAT revenue will remain with the Town to provide funding for future project/initiatives which aim to support tourism	No

Town of Fort Frances	4%	All accommodations	50% - Rainy River Future Development Corporation	Municipal portion to generalized economic development activities and tourism infrastructure programming and partnerships.	No
Town of Gananoque	4%	All accommodations	Thousand Islands Accommodation Partners (TIAP)		No
Town of Marathon	4%	All accommodations	50/50	50% of the net revenue from the Municipal Accommodation Tax will go to tourism promotion and development with a focus on attracting more visitors to the Town. The other 50% of the net revenue will be retained by the Town of Marathon, earmarked for infrastructure projects that promote tourism and that benefit residents and visitors and will be used as council directs.	No
Town of Oakville	4%	All accommodations	50/50	Fifty per cent of the net revenue from the MAT will go to the municipality. The town will put its portion of the proceeds into a reserve to be used toward tourism related projects and initiatives. The other 50 per cent of the net revenue (less a 5% admin fee) will go to Visit Oakville. Visit Oakville will administer the funds for tourism promotion and development.	No
Town of Huntsville	4%	All accommodations (some exemptions for certain resorts, and for contracts signed prior to the date of the by-law)	70% of the net revenues will be directed towards a newly established Non-Share Capital Corporation	The tax will generate funding to promote and develop tourism within Huntsville	No

\* With the exception of the legislated exemptions