

**THE CORPORATION OF THE  
TOWN OF NIAGARA-ON-THE-LAKE  
OFFICE OF THE TOWN CLERK**

Whereas Niagara-on-the-Lake is a mature destination and the tourism infrastructure needs expansion and renewal, and

Whereas the local taxpayers of 18,000 cannot continue to carry the burden for tourism infrastructure for upwards of 2,000,000 tourists annually, and

Whereas the Province, recommended in the Minister of Tourism, Heritage Sports and Culture's Tourism Economic Recovery Ministerial Task Force, recommendation number 7:

7. *Reduce the amount of time tourism businesses spend on red tape so they can spend time delivering unforgettable experiences*

*Build on government's early successes to support business (eg providing municipalities with the power to designate for responsible alcohol consumption, permanently allowing restaurants to do takeout/delivery of alcohol), by taking a cross-ministerial approach and collaborating with Ministries to create conditions for a thriving tourism industry, related to responsibly loosening alcohol laws, hospitality sector and gaming and reviewing Municipal Accommodation Tax (MAT) to optimize revenue generation for the tourism industry.*

Whereas on November 23, 2017, the Province of Ontario issued the Transient Accommodation Regulation 435/17, which came into force December 1, 2017 and provides the necessary provisions for municipalities across Ontario to implement a Municipal Accommodation Tax (MAT), and

Whereas many municipalities have instituted a MAT in their areas, and

Barrie
Belleville
Brantford
Brockville
Burlington
Cambridge
Cochrane
Cornwall
Dryden
Durham region
Fort Frances
Ganonoque
Guelph
Hamilton

Hearst
Huntsville
Kenora
Kingston
Kirkland Lake
Kitchener
Lambdon Shores
London
Marathon
Markham
Mississauga
Niagara Falls
North Bay
Oakville
Orillia
Ottawa
Pembroke
Petawawa
Peterborough & the Kawarthas
Point Edward
Prince Edward County
Quite West
Red Lake
Richmond hill
Sarnia
Sudbury
South Bruce Peninsula
Sault St Marie
Sioux Lookout
Stratford approved but not implemented
Thunder Bay
Timmins
Toronto

Vaughn
Waterloo region
Wawa
Wilmot
Windsor
Woolwich

were listed in a previous report to Council in 2020

Therefore, be it resolved, that Council support the introduction of MAT within the 2022 budget for accommodations with 5 or more rooms, with a scaled up version of 2%, 3% and 4% over 3 years,

And that Audit & Finance Committee formulate recommendations for tourism based capital projects for Council consideration in the 2022 Budget,

And that the introduction of MAT be included in the scope of the Tourism Strategy,

And further that the cost of the administration of the program be funded from the Municipal Accommodation Tax.