THE CITY OF WINNIPEG

BY-LAW NO. 75/2009

A By-law of THE CITY OF WINNIPEG to amend the Accommodation Tax By-law No. 70/2008.

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

Accommodation Tax By-law amended

1 *The Accommodation Tax By-law No. 70/2008 is amended by this By-law.*

Definitions amended

2(1) *The definition of* **"all-inclusive vacation package"** *in section 2 is struck out and the following is substituted:*

> **"all-inclusive vacation package"** means a vacation arrangement that, for a single price, includes:
>
> (a) at least one night's lodging in Winnipeg; and
>
> (b) round-trip transportation to or from Winnipeg and at least one other location;

2(2) *The definition of* **"lodging"** *in section 2 is amended by striking out clause (c) and substituting the following:*

> (c) food, drink, entertainment, use of equipment or facilities, or other amenities and benefits to the extent that their inclusion in the purchase price of an item listed in clause (a) or (b) is not at the option of the purchaser;

2(3) *The definition of* **"time share arrangement"** *is amended by striking out* "more than 30 nights" *in clause (d) and substituting* "30 nights or more"*.*

Section 3 amended

3(1) *Subsection 3(1) is amended by striking out* "30 nights or less" *and substituting* "less than 30 nights"*.*

3(2) *Clause 3(3)(i) is struck out and the following is substituted:*

(i) that portion of the purchase price of an all-inclusive vacation package that is reasonably attributable to elements of the all-inclusive vacation package other than:

(i) the use of a bedroom, a suite of rooms containing a bedroom or the use of a bed within a bedroom; and

(ii) food, drink, entertainment, use of equipment or facilities, or other amenities and benefits that cannot be reasonably distinguished from an element listed in subclause (i);

3(3) The following is added after clause 3(3)(i):

(j) accommodation that is

(i) purchased by the Non-Insured Health Benefits Program of Health Canada, First Nations and Inuit Health; and

(ii) provided exclusively for individuals or their family members who do not reside in Winnipeg and who are in Winnipeg to receive medical treatment, to undergo testing at a hospital or Provincially-approved medical facility, or to seek medical advice or treatment from a medical specialist.

3(4) Subsection 3(4) is repealed and the following is substituted:

3(4) Where clause 3(3)(i) (all-inclusive vacation packages) applies, in determining the portion of the purchase price of an all-inclusive vacation package to which the accommodation tax applies, the tax collector may refer to the price that would be paid for similar lodging if purchased by a purchaser who had not purchased an all-inclusive vacation package.

Section 5 amended

4(1) Subsection 5(1) is amended by striking out "An operator" *at the beginning of the subsection and substituting* "Unless authorized by the tax collector under subsection (5) to do so on a quarterly basis, an operator".

4(2) Subsection 5(2) is amended by:

(a) striking out "An operator" *at the beginning of the subsection and substituting* "Unless authorized by the tax collector under subsection (5) to do so on a quarterly basis, an operator"; and

(b) *striking out* "monthly statement" *and substituting* "statement".

4(3) *Subsection 5(3) is amended by striking out* "a monthly statement" *and substituting* "the statement referred to in subsection (2)".

4(4) *Subsection 5(4) is amended by*

(a) *striking out* "monthly statement" *and substituting* "statement"*; and*

(b) *striking out* "the month in which the taxes were payable and for which the monthly statement is applicable" *and substituting* "the month or, where applicable, the quarter in which the taxes were payable and for which the statement is applicable".

4(5) *The following is added after subsection 5(4):*

5(5) Notwithstanding subsections (1) and (2), in order to facilitate administration of this By-law, the tax collector may authorize an operator to remit quarterly the amounts referred to in subsection (1) and to submit quarterly the statement referred to in subsection (2).

Section 12 amended

5 *Section 12 is amended by striking out* "January 1, 2009" *and substituting* "January 1, 2010".

DONE AND PASSED this 29th day of April, 2009.