THE CITY OF WINNIPEG

BY-LAW NO. 123/2025

A By-law of THE CITY OF WINNIPEG to create a small business tax credit for 2026.

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

Title

1 This By-law may be referred to as the "2026 Small Business Tax Credit By-law".

Definitions

2 In this By-law

"business assessment" has the same meaning as in Part 8 of *The City of Winnipeg Charter*;

"small business" means an occupier of premises assessed for business assessment purposes in the amount of $47,500 or less.

Tax credit applied to small business

3 A tax credit in the amount of the taxes payable pursuant to the 2026 Business Tax Rate By-law shall be applied by the tax collector to the 2026 business taxes of every taxable small business.

Coming into force

4 This by-law will come into force upon being given third reading by Council.

DONE AND PASSED, this 17th day of December, 2025.