



CORPORATION OF THE DISTRICT OF TOFINO

District of Tofino Municipal and Regional District Tax Levy Bylaw No. 1225, 2016

Consolidated for Convenience Only

This is a consolidated version of the parent bylaw that incorporates changes made pursuant to the following amendment bylaws:

Amendment Bylaw	Effective Date
Bylaw No. 1225.01, 2018	December 11, 2018

This consolidation is for convenience and reference purposes only. Persons making use of this consolidated version of Bylaw No. 1225, 2016 are advised that it is not a legal document. For the purposes of interpreting and applying the law, the original Bylaw No. 1225, 2016 and all amending bylaws must be consulted.

Bylaw numbers appearing in the margin of this consolidated version refer to the applicable amendment bylaw.

**DISTRICT OF TOFINO
BYLAW NO. 1225, 2016**

A bylaw to request the imposition of a tax on accommodation under
the provisions of the Provincial Sales Tax Act

Bylaw
1225.01,
2018



WHEREAS the Council of the District of Tofino wishes to raise revenue for the purposes of financing tourism marketing, programs and projects, and initiatives respecting affordable housing;

AND WHEREAS under section 240 of the Provincial Sales Tax Act, a municipality may request that the Lieutenant Governor in Council make a regulation imposing, on behalf of the municipality, an additional tax not exceeding three (3) percent of the purchase price of accommodation sold within the municipality;

NOW THEREFORE the Council of District of Tofino, in open meeting, enacts as follows:

1. Name

The name of this Bylaw for citation purposes is “District of Tofino Municipal and Regional District Tax Levy Bylaw No. 1225, 2016.”

2. Regulation Imposing Additional Tax

- (1) The Lieutenant Governor in Council is hereby requested to make a regulation under section 240 Provincial Sales Tax Act declaring that effective June 1, 2017, section 123(1) of the said Act applies in relation to accommodation purchased within the District of Tofino.
- (2) The tax to be imposed under the provisions of the regulation is requested to be three (3) percent of the purchase price of accommodation.
- (3) The funds paid to the District of Tofino under the provisions of the regulation shall be applied to tourism marketing, programs and projects, and initiatives respecting affordable housing.

Bylaw
1225.01,
2018



3. Severability

If any provision of this Bylaw is held to be invalid by any court of competent jurisdiction, that provision shall be severed and its severance shall not affect the validity of the remainder of the Bylaw.

4. Repeal

“District of Tofino Additional Hotel Room Tax Levy Bylaw No. 1039, 2006” is hereby repealed.

5. Effective Date

This Bylaw shall come into force and effect on June 1, 2017.

READ A FIRST TIME on August 23, 2016

READ A SECOND TIME on August 23, 2016

READ A THIRD TIME on August 23, 2016

ADOPTED on August 29, 2016

Mayor

Corporate Officer