



town of  
**BRIDGEWATER**  
**CHAPTER 220**  
**MARKETING LEVY BY-LAW**

**BE IT ENACTED** by Council for the Town of Bridgewater, pursuant to the *Municipal Government Act*, as approved on February 24, 2025.

**1.0 SHORT TITLE**

This By-law shall be known as **Chapter 220-Marketing Levy By-Law**.

**2.0 DEFINITIONS**

**In this By-law:**

- a) “accommodation” means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the Nova Scotia *Short-term Rentals Registration Act* and in a building owned or operated by a post-secondary educational institution.
- b) “Inspector” means a person appointed by the Town of Bridgewater to investigate compliance with this By-law.
- c) “Marketing Levy” means a levy imposed pursuant to this By-law.
- d) “Town” means the Town of Bridgewater.
- e) “Operator” means a person who, in the normal course of the person’s business, sells, offers to sell, provides, and offers to provide accommodation in the Town.
- f) “Platform Operator” means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in connection with a person making or completing a reservation of such short-term rentals;
- g) “purchase price” means the price for which accommodation is purchased including the price in money, optional fees and service fees, and other consideration accepted by the operator in return for the accommodation provided but does not include the goods and services tax.
- h) “Remittance” means the remittance of levy funds collected by an Operator to the Town.
- i) “Remittance Period” means the last day of each month.

### **3.0 EFFECTIVE NOTICE**

A person shall be deemed to have received written notice when the written notice is hand-delivered to the person, sent to the person by email or other electronic communication at the address and/or number registered with the Town for electronic communication, or posted on the person's place of business. A person shall be deemed to have received written notice 5 days after the notice is sent to the person by regular mail.

### **4.0 APPLICATION OF BY-LAW**

This By-law and the Marketing Levy imposed; hereby, shall be applicable to all short-term rental accommodations within the Town of Bridgewater.

### **5.0 APPLICATION OF MARKETING LEVY**

- a) A Marketing Levy is; hereby, imposed by the Town upon a person who, for a daily charge, fee or remuneration purchases accommodation in the Town. The Marketing Levy is set at the rate of three per cent (3%) of the purchase price of the accommodation.
- b) The Marketing Levy, whether the price is stipulated to be payable in cash, on terms, by installment or otherwise, must be collected by the Operator at the time of the purchase on the total amount of the purchase price and must be remitted by the Operator to the Town at the times and in the manner set out in this By-law.
- c) An Operator is deemed to be an agent of the Town for the purpose of collecting the Marketing Levy and remitting it to the Town and as such shall collect the levy from the purchaser and remit it to the Town. Platform Operators shall collect the marketing levy and remit it directly to the Town.
- d) If a person collects an amount as if were a Marketing Levy imposed under this By-law, the person must remit the amount collected to the Town at the same time and in the same manner as a Marketing Levy collected under this By-law.

### **6.0 EXEMPTION FROM THE BY-LAW**

The Marketing Levy shall not apply to:

- a) a person who pays for accommodation for which the daily purchase price is no more than twenty dollars (\$20.00);

- b) a student who is accommodated in a building owned or operated by a post-secondary institution while the student is registered at and attending a post secondary educational institution;
- c) a person who is accommodated in a room for more than twenty-eight (28) consecutive days; or
- d) a person and the person's family accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial healthcare centre or seeking specialist medical advice, provided the person provides the Operator with the following:
  - i) a statement from a hospital or provincial health-care centre confirming the person or a member of the person's family is receiving medical treatment at the hospital or health-care centre and is therefore in need of Accommodation and confirming the duration of the Accommodation; or
  - ii) a statement from a physician licensed to practice medicine in the Province of Nova Scotia that the person or a member of the person's family is seeking specialist medical advice and is therefore in need of Accommodation and confirming the duration of the Accommodation.
- e) a person and the person's family, accommodated while the person and the person's family have been temporarily displaced from their home due to a natural disaster, including high wind event, flood event, fire or other naturally occurring damaging event.

## **7.0 REGISTRATION OF OPERATOR**

Every Operator must apply for and obtain the following:

- a) A Registration Number from the Province of Nova Scotia under the *Short Term Rentals Registration Act*.
- b) A letter of compliance for each place of business providing accommodations confirming that the accommodation complies with applicable municipal land-use by-laws.
- c) An Operator applying for a letter of compliance must submit the request for compliance form provided by the Town.

- d) Where an Operator changes their address, the name of their business, or the nature of the accommodation offered, they shall forthwith inform the Town to amend their letter of compliance accordingly.
- e) Where an Operator ceases to carry on or sells a business in respect of which a short-term rental Registration Number has been issued, the letter of compliance shall immediately be void.
- f) A letter of compliance granted under this By-law is not transferable.

## **8.0 OPERATOR AS AGENT**

An Operator is deemed to be an agent of the Town in which the Accommodation is located for the purpose of collecting the Marketing Levy and remitting it to the Town and as such shall collect the levy from the purchaser and remit it to the Town.

A Platform Operator shall collect the marketing levy and remit it directly to the Town.

## **9.0 REMITTANCE OF LEVY**

- 9.1 The Town may at any time require an accounting of the sales and Marketing Levy collected by any person selling Accommodation, such return to cover any periods.
- 9.2 A separate return shall be made for each place of business unless a consolidated return has been approved by the Town.
- 9.3 Each remittance shall be accompanied by a completed remittance return within the form provided by the Town.
- 9.4 The return by Operators or Platform Operators shall be made and the Marketing Levy collected shall be remitted monthly to the Town within 30 days of the end of each month. Interest shall accumulate of any overdue payments at a rate charged by the Town set annually by Council for any such overdue payments.
- 9.5 If an Operator or Platform Operator during the preceding period has collected no levy, they shall nevertheless make a report to that effect on the prescribed remittance form.
- 9.6 Where an Operator ceases to carry on or disposes of their business, they shall make the return and remit the levy collected within 15 days of the date of discontinuance or disposal.

## **10.0 RECORDS**

10.1 Every Operator shall keep books of account, records, and documents sufficient to furnish the Town with the necessary particulars of:

- a) Sales of accommodations;
- b) Amount of Marketing Levy collected; and
- c) Payment of Levy to the Town

10.2 All entries conceding the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.

10.3 Every Operator shall retain, and book of account, record or other document referred to in this section for a period of seven (7), unless under audit, or until the Town authorizes its destruction.

10.4 Where a receipt, bill, invoice, or other document is issued by a person selling Accommodation, the levy shall be shown as a separate item thereon.

## **11.0 CALCULATION OF LEVY**

Where an Operator or Platform Operator sells a short-term stay in combination with meals and other specialized services for an all-inclusive package price, the purchase price of the accommodations within the all-inclusive package shall be deemed to be the purchase price of the accommodations when offered for sale in the same facility without the addition of meals and other specialized services.

## **12.0 REFUND OF MARKETING LEVY WRITTEN OFF**

12.1 The Town may refund to an Operator who sells an Accommodation, a portion of the amount sent by the Operator to the Town in respect of Marketing Levy payable on that sale under this Bylaw, in the event that:

- a) the Operator or Platform Operator, in accordance with this Bylaw, remits the Marketing Levy required under this Act to be levied and collected for the sale;
- b) the purchaser subsequently fails to pay to the Operator or Platform Operator the full amount of the consideration and Marketing Levy payable on that sale; and

c) the Operator or Platform Operator writes off as unrealizable or uncollectible the amount owing by the purchaser.

12.2 An Operator or Platform Operator may deduct the amount of the refund payable to the Operator under this section from the amount of Marketing Levy that the Operator is required to remit under this By-law.

12.3 If an Operator who has obtained a refund under Section 14 or made a deduction under Section 12.1 (b) recovers some or all of the amount referred to in Section 14.1 (b) with respect to which the refund was paid or the deduction was made, the Operator must add an amount to the Marketing Levy to be paid or remitted by the Operator under this Bylaw with respect to the reporting period in which the recovery was made.

### **13.0 REFUND OF LEVY COLLECTED IN ERROR**

13.1 If the Town is satisfied that a levy or a portion of a levy has been paid in error, the Town shall refund the amount of the overpayment to the person entitled, which shall not include interest.

13.2 If the Town is satisfied that an Operator or Platform Operator has remitted to the Town an amount as collected levy that the Operator neither collected nor was required to collect under this By-law, the Town shall refund the amount to the operator or Platform Operator, which shall not include interest.

### **14.0 CLAIM FOR REFUND**

14.1 In order to claim a refund under this By-law, a person must:

a) Submit to the Town an application in writing signed by the person who paid the amount claimed; and

b) Provide sufficient evidence to satisfy the Town that the person who paid the amount is entitled to the refund.

14.2 For the purposes of subsection 13 (1), if the person who paid the amount claimed is a corporation, the application must be signed by a Director or authorized employee of the corporation.

### **15.0 INTEREST**

Interest on overdue levies shall be paid at the rate equal to the rate charged by the Town for an such overdue amounts as set by Council annually.

## **16.0 INSPECTION, AUDIT AND ASSESSMENT**

- 16.1 An inspector appointed by the Town may enter, at any reasonable time, the business premises occupied by a person, or the premises where the person's records are kept:
- a) To determine whether:
    - i) The person is an Operator, or the premises are short-term rentals within the meaning of this By-law;
    - ii) This By-law is being and has been complied with;
  - b) To inspect, audit, and examine the books of account, records, or documents.
- 16.2 The person shall provide all reasonable assistance to the inspector to enable the inspector to confirm whether the person has been collecting and remitting the levy in accordance with this By-law and shall furnish the inspector with such information as the inspector may reasonably require to carry out their inspection.
- 16.3 Where the inspection, audit or examination reveals that an operator has not complied with this By-law, a person appointed by the Town shall calculate the amount of the levy and any interest due in such a manner and form as the Town deems adequate.
- 16.4 Upon calculating or estimating that a levy amount is due, the Town shall provide written notice to the operator that a levy amount is payable.
- 16.5 Regardless of whether the operator submits an application under section 16.4 objecting to the amount payable, the operator shall remit the levy amount plus applicable interest to the Town within 30 days of receiving notice that the levy amount is due.
- 16.6 If an operator objects to the amount payable to the Town, the operator must, within 15 days of receiving written notice of the amount due:
- 1) Submit to the Town an application in writing signed by the operator or a representative of the operator; and
  - 2) Provide sufficient evidence to satisfy the Town that the operator has complied with this By-law.

16.7 Upon receiving an application by the operator, or from time to time, the Town may assess or reassess any amounts payable under this By-law and may vacate or vary any assessment or reassessment and thereupon, the amount so determined shall be payable to the Town by the Operator.

## **17.0 OFFENCE**

17.1 A person who contravenes any provision of this By-law is guilty of an offence punishable by summary conviction and on conviction is liable:

- 1) For a first conviction, to a fine of not less than \$500.00 and not more than \$1,000.00;
- 2) For a subsequent conviction, to a fine of not less than \$1,500.00 and not more than \$5,000.00.

17.2 Municipal Staff shall apply to the Governor-in-Council pursuant to the *Summary Proceedings Act, R.S.N.S., 1989, c. 450* as amended, to have offences under this By-law designated by the Summary Offence Ticket Regulations to permit the use of Summary Offence Tickets for prosecuting such offences in appropriate circumstances.

## **18.0 ADMINISTRATION OF BY-LAW**

This By-law shall be administered on behalf of the Town by the Chief Administrative Officer and any persons designated by the Chief Administrative Officer.

## **19.0 EFFECTIVE DATE**

This By-law shall take effect April 1, 2025.

Approved by Council:2025-02-24  
Resolution# 25-038  
EFFECTIVE: 2025-04-01