

A by-law to amend the City's
Municipal Accommodation Tax By-law
0023-2018 to increase the Municipal
Accommodation Tax rate

WHEREAS Section 400.1 of the *Municipal Act, 2001*, S.O. 2001, c.25 provides that the council of a local municipality may pass by-laws imposing a tax in respect of the purchase of transient accommodation within the municipality;

AND WHEREAS on February 7, 2018, Council enacted By-law 0023-2018, being the Municipal Accommodation Tax By-law, to establish the tax rate and to levy on the purchase of transient accommodation within the City of Mississauga;

AND WHEREAS on June 30, 2021, Council enacted By-law 0176-2021, an amendment to By-law 0023-2018 to clarify the applicability of the tax as it relates to the occupier of the accommodation (a housekeeping amendment);

AND WHEREAS on November 8, 2023, the Council for The Corporation of the City for Mississauga passed Resolution 0245-2023 approving General Committee Recommendation GC-0516-2023 to enact a by-law to amend the Municipal Accommodation Tax By-law 0023-2018 to increase the Municipal Accommodation Tax Rate to six per cent (6%) effective January 1, 2024;

NOW THEREFORE the Council of The Corporation of the City of Mississauga ENACTS as follows:

- 1. That Section 2 of the Municipal Accommodation Tax By-law 0023-2018, as amended, be deleted in its entirety and replaced with the following:
 - 2. A Purchaser shall, at the time of purchasing Accommodation, pay the Municipal Accommodation Tax in the amount of six (6) per cent of the Purchase Price, where the Accommodation is purchased for a period of 30 consecutive days or less, in a hotel, motel, motor hotel, lodge, inn, bed and breakfast, dwelling unit or any place in which Accommodation is provided.
 - (a) For greater clarity, the number of consecutive days calculated pursuant to Section 2 above:
 - (i) is not disrupted when the occupier(s) of the Accommodation changes Lodgings over the course of their stay; and
 - (ii) is disrupted whenever a different individual occupies the same Lodging in relation to the purchased Accommodation.
- 2. This By-law shall come into effect on January 1, 2024.

ENACTED and PASSED this 13th day of December, 2023.

Approved by Legal Services City Solicitor City of Mississauga

Chris Ibarra
Date: December 6, 2023

MAYOR

CLERK

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