

Attachment-2 Municipal Accommodation Tax Comparable Municipal Examples

Municipality	Number of Accommodations	Annual Estimated Revenue *	Date of Implementation	Tax Rate Percentage	Management Model	Percentage Split
Barrie	12 accommodation providers	\$1.3 million	January 1, 2019	4%	The City of Barrie created a Tourism Reserve Fund for the City’s portion of the MAT, and the money is used for new capital assets, studies, strategic initiatives, and new products or marketing campaigns that support tourism. Tourism Barrie acts as the City’s “tourism entity” for tourism marketing. A Tourism Working Group will also be established.	50/50
Cornwall	1,200 accommodation rooms	\$500,000	June 1, 2018	4%	The City of Cornwall uses revenues for tourism-related activities and MAT administration. The Tourism Development Corporation of Cornwall (tourism entity) uses revenues for the exclusive purpose of promoting tourism and has established the Tourism Development Fund to support events and initiatives that enhance Cornwall's tourism sector.	50/50
Huntsville	unable to confirm	\$500,000	April 1, 2019	4%	Town of Huntsville allocated revenues for projects and initiatives that promote and support tourism and economic development efforts that benefit residents and visitors. A Non-Share Capital Corporation (tourism entity) was created for the enhancement and promotion of Tourism in Huntsville.	70/30
Kingston	24 accommodation providers	\$3.2 million	August 1, 2018	4%	The City of Kingston uses collected revenues for capital projects associated with tourism. Kingston Accommodation Partners and Tourism Kingston (tourism entities) use the revenues for destination marketing, sales, and product development in Kingston.	65/35
Markham	16 accommodation providers	\$3 million	January 1, 2019	4%	The City of Markham’s portion of the MAT revenue is directed towards the Life Cycle Replacement and Capital Reserve Fund as a funding source to support the replacement and rehabilitation requirements of the City’s tourism-related infrastructure. The Destination Markham Corporation (tourism entity), governed by a Board of Directors, uses the revenue to promote tourism in the City of Markham and develop and implement multi-year marketing plans that address Markham’s goals as a tourism destination.	50/50
Sault Ste Marie	unable to confirm	\$1.25 million	January 1, 2019	4%	The City of Sault Ste. Marie’s revenues are used for tourism promotion and development. The Sault Ste Marie Economic Development Corp (tourism entity) uses funds to generate funding to promote tourism within the city.	60/40

Thunder Bay	38 accommodation providers	\$2.5 million	September 1, 2018	4%	Revenues to the City of Thunder Bay are used for infrastructure projects that promote tourism and benefit residents and visitors. Tourism Thunder Bay, through the Thunder Bay Community Economic Development Commission (tourism entity), uses the net revenue for tourism promotion and development with a focus on attracting more visitors to the city through sports and cultural events, conventions, enhanced attractions and outdoor activities.	50/50
Timmins	16 accommodation providers	\$1 million	May 1, 2019	4%	The City of Timmins share of the revenues support a number plans that contribute to tourism infrastructure or brick and mortar developments. The tourism entity's collected revenues are vetted by a six-member Tourism Investment Committee that includes the mayor, treasurer, CAO, tourism manager, an appointed member of the Chamber of Commerce hospitality committee, and a member at large.	50/50
Waterloo Region	10 hotels Cambridge 4 hotels Waterloo 10 hotels Kitchener	\$3.1 million	July 1, 2019	4%	50 per cent of revenues go to the Waterloo Region Tourism Marketing corporation, lower tier municipalities (Cambridge, Kitchener, Waterloo) receive 40 per cent, and the Region receives ten per cent. City of Cambridge uses funds in a variety of ways to help promote and showcase Cambridge. For example: to support a potential sports tourism strategy or develop more tourism infrastructure. City of Kitchener developed a reserve fund for the purpose of supporting and enhancing tourism, sport and cultural offerings, as well as major events attraction. City of Waterloo uses these funds to support and enhance tourism, sport, and cultural offerings, as well as major event attraction efforts. Waterloo Region Tourism Marketing corporation (tourism entity) uses revenues to support marketing and promotion initiatives.	50/40/10
Orillia	603 accommodation rooms	\$435,721	September 2020	4%	50 per cent of revenues go to Orillia and Lake Country Tourism (tourism entity) to direct destination marketing activities. 50 per cent is retained by the City of Orillia to enhance the function of tourism for Orillia. A Tourism Reserve Fund was created to manage a portion of MAT for long-term tourism planning.	50/50

*Annual Estimate Revenues are generated from the comparable municipalities' individual reports at the time of implementation and are predicted to fluctuate and change with market demand.