



170 Main Street
P.O. Box 70
Port Blandford, NL
A0C 2G0

By-Law No. [25-252]

A BY-LAW RESPECTING THE IMPOSITION, COLLECTION, AND REMITTANCE OF A TOURIST ACCOMMODATION TAX

BE IT Resolved by the Council of the Town of Port Blandford, pursuant to the authority conferred by the *Towns and local service districts act*, S.N.L 2023 (c. T-6.2), s. 129. as follows:

PART I: PRELIMINARY

1. Short Title

This By-Law may be cited as the "Town of Port Blandford Tourist Accommodation Tax By-Law" and may be referred to for all purposes as the "Tourist Accommodation Tax"

2. Purpose

The purpose of this By-Law is to establish a Tourist Accommodation Tax to generate revenue for the Town of Port Blandford for the purpose of reinvesting in tourism development, community infrastructure, and municipal services that support the visitor economy.

3. Interpretation

In this By-Law, unless the context otherwise requires: (a) "**Accommodation**" means a building, part of a building, or group of buildings containing one or more units, including, but not limited to, cabins, cottages, houses, hotels, motels, inns, bed and breakfasts, or any area maintained as grounds for tents, trailers, or recreational vehicles, that is offered for short-term rental. (b) "**Council**" means the Council of the Town of Port Blandford. (c) "**Nightly Rate**" means the daily charge, fee, or remuneration, exclusive of Harmonized Sales Tax (HST), paid for the use of an Accommodation. (d) "**Operator**" means the owner, lessee, or any other person in charge of an Accommodation. (e) "**Purchase Price**" means the total of the Nightly Rate for the period of the stay. (f) "**Short-term Rental**" means the provision of an Accommodation for compensation for overnight lodging for a period of **30 consecutive days or less**. (g) "**Tax**" means the Tourist Accommodation Tax imposed by this By-Law. (h) "**Town**" means the Town of Port Blandford.



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PART II: IMPOSITION OF TAX

4. Imposition of Tax

(1) Effective **May 15, 2026**, a Tax is hereby imposed on the Purchase Price of all Tourist Accommodations located within the boundaries of the Town of Port Blandford. (2) The Tax shall be collected by the Operator from any person who is accommodated, lodges, or stays in an Accommodation. (3) The Tax shall be collected at a rate of Four Percent (4%) of the total revenue generated from the accommodations.

5. Tax Rate

The rate of the Tourist Accommodation Tax is fixed at **four per cent (4%)** of the total revenue generated from the Accommodation.

6. Exemptions

The Tax shall not apply to: (a) The provision of lodging to an individual for a continuous period exceeding 30 days. (b) The provision of lodging by the Town or another public authority. (c) Accommodation supplied to a non-profit organization for charitable or community purposes, subject to approval by the Council.

PART III: COLLECTION AND REMITTANCE

7. Operator's Duty to Collect and Remit

(1) The Operator shall be responsible for the collection of the Tax from the guest at the time of payment for the Accommodation. (2) The Operator shall remit the total amount of Tax collected to the Town on a Quarterly basis, in accordance with the schedule set out in Section 8. (3) The Operator shall maintain accurate records of all Accommodation rentals, including the Nightly Rate charged, the Tax collected, and the duration of stay, for a minimum period of three (3) years.



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PART III: COLLECTION AND REMITTANCE

8. Remittance Schedule

The Tax shall be remitted to the Town for each Quarterly period on or before the following due dates:

Monthly	Period Covered	Due Date (Payment & Filing)
Q1	January 1- March 31	April 30
Q2	April 1 to June 30	July 31
Q3	July 1 to September 30	October 31
Q4	October 1 to December 31	January 31

9. Remittance Forms

The remittance of the Tax shall be accompanied by an official remittance form, as prescribed and provided by the Town, detailing the total gross revenue from Accommodations, the total Tax collected, and the number of nights rented for the reporting period.



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PART IV: ENFORCEMENT

10. Audit

(1) The Town and its agents, employees and/or officers may at any time audit and/or inspect Accommodations and any Property utilized in conjunction with Accommodations to ensure the accuracy of information required to be provided to the Town under this Bylaw, including but not limited to the number of units in Accommodations, occupancy of units of Accommodations, rates charged to Guests and revenue collected from Accommodations. (2) The power of audit and inspection under section 8 shall include the Accommodations and any units or parts thereof; any Property used and/or occupied in conjunction with the Accommodations; and any business records, financial records or other records of any kind or sort reasonably required in the opinion of the Town to verify information or remittances required to be made to the Town by law.

11. Failure to Remit

(1) Where an Operator fails to remit the Tax by the due date prescribed in Section 8, the outstanding amount shall be deemed to be tax in arrears. (2) Tax in arrears shall be subject to an interest charge of **9.75% per year**, until such time as the outstanding amount is paid in full. (3) Failure of an Owner or Occupier to remit the Tax collected shall constitute a breach of trust pursuant to the agency authority under the provisions of the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, s. 129(5), and may be collected as a civil claim from the Owner or Occupier personally. (4) Failure to collect or remit the Tax shall constitute a lien on the Property in a like manner as an unpaid municipal business tax, pursuant to the Towns and Local Service Districts Act, S.N.L. 2023, c. T-6.2, ss. 129(3)(f) and 144(b).

12. Arbitrary Assessment

(1) If an Operator fails to remit the Tax as required, the Town may, by Resolution, assess the amount owing. (2) For the purpose of making an arbitrary assessment, the Town may determine the estimated Tax owing based on the number of units, an estimated Nightly Rate, and an assumed occupancy rate of **one hundred per cent (100%)** for the reporting period. (3) The assessed amount, including any accrued interest, shall be immediately due and payable.



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Part V: Use of Revenue

13. Use of Revenue

All revenue generated by the Tax shall be segregated and used exclusively for the purpose of reinvestment into the Town's tourism, infrastructure, and community service initiatives, consistent with the purpose of this By-Law.

Resolved by the Council of the Town of Port Blandford this 17 day of the 12 month, in the year of 2025. Motion # 25-252.

Adopted: Dec 17 2025

Motion No: 25-252

Mayor: Darlene Clouter

Clerk/Manager Vida Greening

(Signature of Darlene Clouter)
(Signature of Vida Greening)

Amendments to By-Law #25-252

The following amendments are adopted pursuant to the Town Council's approval, as referenced by their corresponding resolutions:

Amendment 1

Resolution Number:

Description of Fix/Change: Part 3 Section 7 subsection 2 Changed Monthly to Quarterly

Details:

Amendment 2

Resolution Number:

Description of Fix/Change

Details:

Amendment 3

Resolution Number:

Description of Fix/Change:

Details: