



***MUNICIPAL AND REGIONAL DISTRICT TAX
IMPOSITION***

BYLAW NO. 9631

EFFECTIVE DATE – JULY 1, 2017

CONSOLIDATED FOR CONVENIENCE ONLY

This is a consolidation of the bylaws below. The amendment bylaws have been combined with the original bylaw for convenience only. This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaws on this subject.

<u>AMENDMENT BYLAW</u>	<u>DATE OF ADOPTION</u>	<u>EFFECTIVE DATE</u> (If different from Date of Adoption)
Bylaw No. 10099	November 25, 2019	January 1, 2020



Municipal and Regional District Tax Imposition Bylaw No. 9631

The Council of the City of Richmond enacts as follows:

- 1) The Lieutenant Governor in Council is hereby requested to issue a regulation under Section 123(1) of the *Provincial Sales Tax Act* in respect to imposing a tax on accommodation purchased within the whole of the City of Richmond from and including July 1, 2017 to and including June 30, 2022.
- 2) The tax to be imposed under the provisions of the regulation referred to in section 1 of this Bylaw is requested to be three percent of the purchase price of the accommodation.
- 3) Except as provided in Section 4, the purposes for which the amount paid to the City of Richmond out of the revenue collected from the tax to be imposed under the provisions of the regulation referred to in section 1 of this Bylaw may be expended are:
 - a) tourism marketing, programs and projects;
 - b) sport hosting marketing, programs and projects; and
 - c) destination enhancement initiatives, including capital and non-capital investments in and operation of tourism attractions (including construction or renovation of infrastructure); major events; tourism product development; and direct sales.
- 4) The amounts paid to the City of Richmond out of the revenue collected from the tax imposed on purchases through online accommodation platforms may be expended on affordable housing initiatives.
- 5) This Bylaw is cited as “**Municipal And Regional District Tax Imposition Bylaw No. 9631**” and is effective July 1, 2017.