

By-Law No. D – 1 – 2026

A By-Law Relating to the Tourism Accommodation Levy in the Rural Community of Fundy Shores

Pursuant to subsection 101.1(2) of the Local Governance Act, S.N.B., 2017 c.18, amendments thereto and regulations adopted thereunder, the Council of the Rural Community of Fundy Shores hereby enacts as follows:

1. Title

This by-law may be referred to as the “Tourism Accommodation Levy”.

2. Definitions

For the purposes of this By-Law:

“Guest” includes persons who contract for sleeping accommodation in a lodging establishment for a continuous period not exceeding 31 days.

“Levy” means the tourism accommodation levy.

“Operator” means a person who, in the normal course of the persons business sells, offers to sell, provides, and offers to provide tourism accommodation in the Rural Community of Fundy Shores.

“Purchase Price” means the price for which accommodation is purchased, including the price in money, the value of services rendered, and other considerations accepted by the operator in return for the accommodation provided, but does not include the harmonized sales tax (HST)

“Rural Community of Fundy Shores” means the Rural Community of Fundy Shores and may be referred to as the “Community”.

“Tourism Accommodation” means the provision of lodging in any premises operated to provide, for remuneration, temporary sleeping accommodation for the travelling public or for the use of public engaging in recreational activities and includes campgrounds, glamping, Airbnb and trailer parks for a continuous period not exceeding 31 days.

“Tourism Development” means planning and implementation of strategies, infrastructure, or other projects deemed appropriate by the council to support tourism with the objective of developing the tourism sector to increase the attractiveness of a destination and thereby attract more tourists.

“Tourism Promotion” means activities, operations, and expenditures designed to increase the number of visitors at a destination and to maximise the utilized capacity of a tourist business including but not limited to advertising, publicizing, or otherwise distributing information for the purposes of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and to fund the marketing of or the operation of special events and festivals designed to attract tourists.

3. Application of the Levy

- a) A guest shall, at the time of purchasing tourism accommodation, pay a levy in the amount of 3.5% of the purchase price of the tourism accommodation. An operator shall include on every invoice or receipt for the purchase of such accommodation a separate item for the amount of levy imposed on the purchase.
- b) Where an operator sells accommodation in combination with meals and other packaged services for an all-in-one price, the purchase price of the accommodation shall be deemed to be the purchase price of the accommodation when such accommodations are offered for sale in the same tourism establishment without such specialized services.

4. Exemptions

This levy shall not apply to:

- a) A student who is accommodated in a building owned or operated by a post-secondary institution while the student is registered at and attending that post-secondary institution;
- b) A person who is accommodated in a room for more than 31 consecutive days;
- c) Hotel or motel rooms provided by the community or province, or their agents, for emergency shelter accommodation purposes;
- d) A person and/or member of the person's family, accommodated while the person and/or a member of the person's family is receiving medical treatment at a hospital or provincial health-care centre or seeking specialist medical advice, provided the person or member of the person's family provides the operator with a written statement from a hospital, provincial health-care centre or physician licensed to practice medicine in the Province of New Brunswick that the person and/or member of the person's family is receiving medical treatment, that as a result the person or member of the person's family is in need of accommodation, and the time period for which such accommodation is required.

5. Collection by Operator

Operators shall collect the levy from the guest at the time the accommodation is purchased and shall remit the levy to the Community at the times and manner set forth in this By-Law.

6. Report and Remittance

- a) Subject to the provisions of subsection b), unless otherwise provided, all operators shall make separate quarterly reports to the Community, on the prescribed report form, of tourism accommodation sales and levy collected.
- b) The Community may at any time require an operator to provide a report of sales and levy collected, such report to cover any period or periods.
- c) A separate report shall be made for each place of business, unless a consolidated report has been approved by the Community.
- d) The reports by operators shall be made to the Community by the 28th day of the month following the ending of each quarter period regarding the collection of the levy by the operator, and the levy shall be remitted no later than 30 days from the date the report is due.

- e) If an operator during the preceding period has not collected any levy, he shall nevertheless make a report to that effect on the prescribed report form.
- f) Where an operator ceases to carry on or disposes of his business, he shall make the report and remit the levy collected within 20 days of the date of discontinuance or disposal.

7. Records

- a) Every operator shall keep books of account, records and documents sufficient to furnish the Community with the necessary particulars of:
 - a. sales of tourism accommodation,
 - b. amount of levy collected, and
 - c. disposal of levy.
- b) Every operator shall retain any book of account, record, or other document referred to in this section for a minimum period of the current year plus six (6) years.

8. Use of Funds

- a) A minimum of 30% of the funds collected through the Tourism Accommodation Levy by Fundy Shores proprietors will be kept in the Community as incremental revenue to be put towards event funding for the Fundy Shores area.
- b) Remaining proceeds raised by the Tourism Accommodation Levy may be used for the following:
 - a. to promote Fundy Shores as a tourist destination.
 - b. to construct and maintain shared used facilities owned by Fundy Shores including trail networks, recreation spaces, public washrooms etc.
 - c. to attract special events that have a direct impact related to tourism enhancement and promotion and the potential to raise new revenues for the Rural Community.
 - d. at Council's discretion funds collected may also be used to pay for mandated service fee for the Regional Tourism by the Regional Service Commission
 - e. and/or help offset the cost associated with administering the collection of the levy.
- c) All of the funds collected will be allocated to a special fund, administered through the Fundy Shores Treasurer.

9. Inspection, Audit, Assessment

- a) A person appointed by Fundy Shores may enter at a reasonable time the business premise or the premises where the person's records are kept.
- b) To determine whether or not the person is an operator, or the premises are accommodations within the meaning of this bylaw;
- c) To determine whether or not this bylaw is being and has been complied with, or
- d) To inspect, audit and examine books of accounts, records, or documents.

10. Interest

Interest payable under the by-law shall be payable at the Bank of Canada's prime interest rate plus two percent.

11. Enforcement

Any by-law enforcement officer, whom has been appointed by council, is hereby authorized to take such actions, exercise such powers and perform such duties, as may be set out in this by-law or in the Local Governance Act and as they may deem to be necessary to enforce any provisions of this by-law.

12. Offences

- a) Any person who violates any provision of this by-law is guilty of an offence and is liable on conviction to a fine.
- b) The minimum fine for an offence committed under this by-law is one hundred and forty dollars (\$140) and the maximum fine for an offence committed under this by-law is two thousand one hundred dollars (\$2,100).
- c) If an offence committed under this by-law continues for more than one (1) day:
 - a. the minimum fine that may be imposed is the minimum fine established in this by-law multiplied by the number of days during which the offence continues; and,
 - b. the maximum fine that may be imposed is the maximum fine established in this by-law multiplied by the number of days during which the offence continues.

13. Effective Date

This by-law shall come into effect on the date of enactment there from:

First Reading by Title: _____

Second Reading by Title and Summary: _____

Third Reading by Title and Enactment: _____

George (Denny) Cogswell
Mayor
Rural Community of Fundy Shores

Linda Sullivan Brown
CAO/Clerk – Treasurer
Rural Community of Fundy Shores

APPENDIX 1 –
TOURISM ACCOMMODATION LEVY
PROPERTY REGISTRATION FORM

RURAL COMMUNITY OF FUNDY SHORES
31 MALCOLM MEEHAN ROAD, MUSQUASH NB, E5J 2G2
TEL: 506-693-0207
WWW.FUNDYSHORES.CA

Section 1:

CORPORATION NAME _____ (if applicable)

OPERATING NAME _____

RENEWAL If there are no changes from the previous year, check here ☐ then skip to section 2

CONTACT NAME AND TITLE _____

TELEPHONE () - ____ - _____

EMAIL: _____

MAILING ADDRESS _____

ACCOMMODATION ADDRESS _____
(if different from mailing address)

NUMBER OF RENTAL UNITS _____

YEAR ROUND ☐

SEASONAL ☐

(Check the box)

Provide Open and Close Dates: _____

Section 2:

AUTHORIZED SIGNING OFFICER NAME (PLEASE PRINT) _____

By signing and dating this document, you agree to collect and submit the Tourism Accommodation Levy on behalf of this property and the Rural Community of Fundy Shores, by virtue of issuing a registration number, agree to keep all specific property financial information confidential unless required for audit purposes per By-Law D-1-2026, A By-Law of the Rural Community of Fundy Shores Regarding Tourism Accommodation Levy.

DATE: _____

SIGNING AUTHORITY SIGNATURE: _____

Once complete, please email this form to: linda.sullivanbrown@fundyshores.ca or print and drop off in person or mail to: Community Office at the address above.

FOR OFFICE USE ONLY

DATE RECEIVED: BY: _____

APPENDIX 2 –
RURAL COMMUNITY OF FUNDY SHORES
REMITTANCE FORM

REPORTING PERIOD: FROM: TO:

CORPORATE NAME (if applicable):

OPERATING NAME:

CONTACT PERSON:

TELEPHONE:

EMAIL:

REGISTRATION NUMBER (assigned by Annually):

TOURISM LEVY CALCULATION FOR THE REPORTING PERIOD

1. Total Number of Bookings _____
2. Total Number of Guests _____
3. Gross Revenue (Before HST and Levy) from Accommodation _____
4. Amount of Guaranteed No-Show Refunds, Rebates, & Bad Debts _____
5. Revenue from Accommodation Room Rentals Exempt from Levy _____
6. Net Rental Revenue (Line 3 minus Lines 4 and 5) _____
7. Tourism Levy Due: 3.5% of Line 6 (Line 6 X 0.035) _____
8. Amount Remitted with this Form _____

If Amount Remitted does not equal Levy Due, please explain:

I CERTIFY THAT INFORMATION GIVEN ON THIS TAL RETURN IS CORRECT AND COMPLETE. SUPPORTING RECORDS WILL BE KEPT

AS PER BY-LAW D-1-2026 AND SUBJECT TO AUDIT, AS WELL THE ABOVE SPECIFIC PROPERTY FINANCIAL INFORMATION WILL REMAIN CONFIDENTIAL UNLESS REQUIRED FOR AUDIT PURPOSES.

Authorized Person Signature: _____ Date: _____

For instructions on filling out this form, please see reverse.

INSTRUCTIONS

1. This is the number of bookings completed in the period. If a guest books a room/rental for multiple nights, that would be considered one booking. Please do not include any cancellations in this number.
2. Ensure you include the total number of guests for each booking. If the same guest books multiple separate stays, count each stay as a separate guest.
3.
 - a) Total Amount of Revenue collected for bookings in the reporting period before any discounts or rebates are deducted.
 - a) Any fees charged and/or amounts kept as a result of a no-show or a cancellation after the free cancellation period should be included.
 - b) If a guest cancels their booking during their free-cancellation period and is fully refunded, do not include that amount in this number.
4.
 - a) No-show refunds would be any amounts (full or partial) refunded to the guests in the event they did not cancel and did not show up for their prepaid booking.
 - b) If a guest cancels their booking during their free cancellation period and is fully refunded, do not include that amount in this number.
 - c) If any other discounts or rebates are given, or any bad debts are written off, please include in this number.
5. Any amounts collected from qualifying situations under the Exemption List below.
6. Net Rental Revenue is Gross Revenue less refunds/discounts, less exempt accommodations (Line 3 minus Line 4 minus Line 5).
7. Tourism Levy Due is 3.5% of Net Rental Revenue (Line 6 X 0.035).
8. Amount Remitted should match the Tourism Levy Due. In some circumstances your remittance may include adjusted amounts from a previous period, or if there are any bookings you are still awaiting payment for in the current remitting period that are not included in your remittance.

Exemptions:

1. A student who is accommodated in a building owned or operated by a post-secondary educational institution while the student is registered at and attending a post-secondary educational institution.
2. A person who is accommodated in a room for more than 31 consecutive days.
3. Medical Classification.
4. Hotel or Motel rooms provided by for emergency shelter accommodation purposes.

If you need any clarification pertaining to the completion of this form, please call the Community Office at 1 (506) 693-0207.