

CITY OF  
LANGLEY



## EXPLANATORY MEMO

### ACCOMMODATION TAX BYLAW, 2022 BYLAW NO. 3207

The purpose of Bylaw No. 3207 is to renew an additional two percent (2%) MRDT accommodation tax pursuant to the Provincial Sales Tax Act effective August 1, 2022.

The Municipal, Regional and District Tax (MRDT), previously known as the Additional Hotel Room Tax (AHRT) is a tax of up to 3% on the purchase of short-term (under 27 days) accommodation imposed in specific geographic areas of the province on behalf of municipalities, regional districts or eligible entities. The funds paid to the City as the designated recipient under the provisions of the regulation shall be applied to tourism marketing, programs and projects.

The MRDT program was originally introduced in the province in 1987 and generates revenue for local tourism marketing. It is intended to help grow BC revenues: in particular local economies, visitation and jobs as well as amplify BC's tourism marketing efforts in an increasingly competitive marketplace.



## ACCOMMODATION TAX BYLAW, 2022

### BYLAW No. 3207

A Bylaw to request the imposition of an additional accommodation tax pursuant to the *Provincial Sales Tax Act*

#### 1. Title

- (1) This bylaw shall be cited as the “Accommodation Tax Bylaw, 2022, No. 3207.”

#### 2. Administration

- (1) The Lieutenant Governor in Council is requested to make a regulation under Section 240 of the *Provincial Sales Tax Act* declaring that, effective August 1, 2022, Section 123(1) of the said Act applies in respect of accommodation purchased within the City of Langley.
- (2) The tax to be imposed under the regulation is requested to be two percent (2%) of the purchase price of the accommodation.
- (3) The funds paid to the City as the designated recipient under the provisions of the regulation shall be applied to tourism marketing, programs and projects.

#### 3. Repeal

The City of Langley Accommodation Tax Bylaw, 2016, No. 3004 and all amendments thereto are hereby repealed effective August 1, 2022.

READ A FIRST, SECOND AND THIRD TIME this

ADOPTED this

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MAYOR

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CORPORATE OFFICER