



THE MUNICIPALITY OF THE COUNTY OF
LA MUNICIPALITÉ DU COMTÉ DE
RICHMOND

BY-LAW / POLICY COMMITTEE MEETING

Thursday, May 28, 2026

6:00 p.m.

Council Chambers

AGENDA

1. Call to Order
2. Approval of Agenda
3. Review of minutes, Re:
 - a) May 12, 2026
4. By-Laws/Policy:
 - a) Marketing Levy By-law
5. Recommendations to Council (if applicable)
6. Adjournment

By-law/Policy Committee Meeting

May 12, 2026

Location: Council Chambers

Present: Warden Lois Landry, Deputy Warden Amanda Mombourquette, Councillor Brian Marchand, Councillor Brent Sampson, Councillor Shawn Samson, Troy MacCulloch, Chief Administrative Officer, Kathleen Jeffrey, Director of Finance, Shelley David, Municipal Clerk

Regrets: Jason Jankuloski, Citizen Appointee, Chris Boudreau, Director of Public Works, Shannon Mury, Director of Community Development and Recreation

1. Call to Order

Warden Lois Landry called the meeting to order at 5:31 p.m.

2. Approval of the Agenda

Moved by Councillor Shawn Samson, seconded by Councillor Brent Sampson, that the agenda be approved.

Motion carried.

3. Review of minutes, Re:

a) April 14, 2026

Moved by Councillor Brent Sampson, seconded by Councillor Shawn Samson, that the meeting minutes of April 14, 2026, be adopted.

Motion carried.

b) April 16, 2026

Moved by Councillor Brent Sampson, seconded by Deputy Warden Amanda Mombourquette, that the meeting minutes of April 16, 2026, be adopted.

Motion carried.

4. By-Law/Policy:

a) Flag Policy

Moved by Deputy Warden Amanda Mombourquette, seconded by Councillor Shawn Samson, that the By-Law/Policy Committee recommend to Council to adopt the Flag Policy as presented.

Motion carried.

Councillor Brian Marchand arrived at the meeting at 5:38 p.m.

b) **Credit Card Policy**

Moved by Councillor Shawn Samson, seconded by Councillor Brent Sampson, that the By-Law/Policy Committee recommend to Council to adopt the Credit Card Policy as presented with the following changes:

- In section 4.1(c), remove the words “inclusive of tax”.
- In section 4.1(c), add the words “and cash value” after the word “balance” and add “on the first Regular Council meeting in April” after the word “annually”.
- In section 4.4(a)(iii), replace the words “lost or stolen” with “lost, stolen, or compromised”.
- In section 4.5(c), replace the word “checked” with “signed in”.

Motion carried.

5. Recommendation(s) to Council

See items 4(a) and 4(b) above.

6. Adjournment

There being no further business, the chair adjourned at 5:53 p.m.

Chairperson

Municipal Clerk

----- Forwarded message -----

From: **Terry Smith** <terry@visitcapebreton.com>

Date: Fri, Jan 30, 2026 at 2:47 PM

Subject: Strengthening the administration of the Marketing Levy

To: Terry Doyle <terry.doyle@townofporthawkesbury.ca>, Keith MacDonald <Keith.macdonald@invernesscounty.ca>, Troy MacCulloch <CAO@richmondcounty.ca>, Leanne MacEachen <leanne.maceachen@victoriacounty.ca>, Demetri Kachafanas <DKachafanas@cbrm.ns.ca>

Good afternoon Terry, Keith, Troy, Leanne and Demetri,

I'm writing to provide an update on steps that Destination Cape Breton is proposing to strengthen the administration and efficiency of the Marketing Levy across the Island. There are two steps that we are proposing to implement over the next few months, as outlined below.

1. Implementation of a new online portal for Marketing Levy reporting and collection of remittances.

Following discussions with your CFO's (or persons responsible for accounting of the Marketing Levy), we are proposing to implement a portal offered by the Ontario Restaurant Hotel & Motel Association (ORHMA), which is currently being used by 25+ municipalities in Ontario as well as the Town of Yarmouth, the Municipality of the District of Yarmouth and the Municipality of the District of Argyle. As your CFO's/Marketing Levy administrators will attest, having participated in a demo of the portal, this system is far superior to the current portal and will take a significant burden off of your financial staff and accommodation operators. Their system of follow-up to operators has been proven to deliver increased compliance in a more timely manner.

There is a one-time set-up fee of \$3000 per municipality and an ongoing percentage-based fee for the portal of 1.8% for traditional accommodations and 5% for short-term rentals. However, if we are able to implement point #2 below, the short-term rental percentage would then go to 1.8%. We propose that the fees be paid out of the Marketing Levies that are collected, so there would be no cost to municipalities.

A draft of the ORHMA agreement for each of your municipalities is attached for your review. We are aiming to have this system rolled out to operators over the next four months with a June 1, 2026 start date.

2. Implementation of Marketing Levy By-law amendments for short-term rental platforms

Provincial legislation was passed in 2023 to require short-term rental platforms to comply with municipal marketing levies. Following that, a process was initiated, led by Municipal Affairs, to explore how to implement a process for the effective collection and remitting by the platforms. Halifax decided to move forward with its own amendment for short-term rental platforms starting in September 2024 and have reaped the benefits as a result. We met with the HRM Finance staff who were responsible for implementing the amendment with short-term rental platforms and they advised that a specific by-law amendment was required to make the platforms comply.

Following the advice of HRM Finance staff, we are recommending the implementation of Marketing Levy By-law amendments for short-term rental platforms for each of your municipalities. Our lawyer has drafted an amendment template that you may use - see attached. The implementation of collection and remitting by platforms will lessen the burden on municipal staff and on short-term rental operators.

We understand that some of the platforms had communicated to the Province that they did not want to send levy payments to 49 different municipalities, so we are proposing that the platforms provide one monthly payment to ORHMA for all of Cape Breton Island, along with a breakdown of the single payment by municipality. ORHMA can then send the appropriate portion to each municipality.

If possible, it would be ideal to have the amendments passed by June 1 as well to have the platforms remitting for our peak summer period.

We greatly appreciate your continued collaboration on the Marketing Levy. Please let me know if you have any questions or concerns.

Thanks,
Terry

Terry Smith, CDME
Chief Executive Officer
Destination Cape Breton

t: +1.902.563.4636 | m: +1.902.565.6880 | e: terry@visitcapebreton.com

visitcapebreton.com

BE IT ENACTED by the Council of the _____ that By-Law _____, the Marketing Levy By-law, shall be amended as follows:

1. Amending section 2 by adding the following subsection after subsection (d):

(e) "**Platform Operator**" means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in connection with a person making or completing reservations of such short-term rental; and

This definition shall be inserted before the current subsection (e) which shall become the new subsection (f).
2. Amending the new subsection 2(f) by adding the words "or Platform Operator" after the word "Operator" and before the words "in return".
3. Amending section 5 by adding a comma after the word "sale", followed by the words "whether by an Operator or Platform Operator," before the words "on the total amount of the Purchase Price...".
4. Amending subsection 7(d) by adding the words "or Platform Operator" after the word "Operator" and before the words "with the following".
5. Amending section 18 by adding the words "or Platform Operators" after the word "Operators" and before the words "shall make".
6. Amending section 20 by adding the words "or Platform Operators" after the word "Operators" and before the words "shall be made" and adding the word "Platform Operator" after the word "Operator" and before the period.
7. Amending section 21 by adding the words "or Platform Operator" after the word "Operator" and before the words "during the".
8. Amending section 22 by adding the words "or Platform Operator" after the word "Operator" and before the word "ceases".
9. Amending section 23 by adding the word "or Platform Operator" after the word "Operator" and before the words "shall keep".
10. Amending section 25 by adding the word "or Platform Operator" after the word "Operator" and before the words "shall retain".

- 11.** Adding the following new section 27 after section 26 beginning with the heading **“Reporting”**:

27. At the time of remittance of any Marketing Levy imposed under this By-law, every Operator or Platform Operator, must submit a detailed report of the Accommodation and nights for which the Marketing Levy was collected. The report must include the following for each Accommodation: (a) total number of room nights sold or booked for the reporting period; and (b) total amount of Marketing Levy collected for the accommodation during the reporting period.

- 12.** Re-numbering the remaining sections to account for the addition of the new section 27.

- 13.** Amending the new section 28 by adding the word “or Platform Operator” after the word “Operator” and before the word “sells”.

- 14.** Amending the new section 29 by adding the word “or Platform Operator” after each use of the word “Operator”.

- 15.** Amending the new section 30 by adding the word “or Platform Operator” after each use of the word “Operator”.

- 16.** Amending the new section 31 by adding the word “or Platform Operator” after each use of the word “Operator”.

- 17.** Amending the new section 33 by adding the word “or Platform Operator” after each use of the word “Operator”.

- 18.** Amending the new section 37 by adding the word “or Platform Operator” after the word “Operator,” and before the word “or the premises”.



Marketing Levy By-law - By-law #60

BE IT ENACTED by Council for the Municipality of the County of Richmond,
pursuant to the Municipal Government Act, as amended.

Short Title

1. This By-law shall be known as Marketing Levy By-Law - By-Law # 60 and may be cited as the Municipality of the County of Richmond Marketing Levy By-Law.

Definitions

2. In this By-law,
 - a) **"Accommodation"** means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the *Tourist Accommodations Registration Act* and in a building owned or operated by a post-secondary educational institution;
 - b) **"Marketing Levy"** means a levy imposed pursuant to this By-law;
 - c) **"Municipality"** means the Municipality of the County of Richmond;
 - d) **"Operator"** means a person who, in the normal course of the person's business, sells, offers to sell, provides or offers to provide Accommodation in the Municipality;
 - e) **"Platform Operator"** means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in connection with a person making or completing reservations of such short-term rental; and
 - f) "Purchase Price" means the price for which Accommodation is purchased, including the price in money, the value of services rendered, and other consideration accepted by the Operator or Platform Operator in return for the Accommodation provided, but does not include the goods and services tax.



Application of By-law

3. This By-law and the Marketing Levy imposed hereby shall be applicable to all Accommodations in the Municipality of the County of Richmond.

Application of Marketing Levy

4. A Marketing Levy is hereby imposed upon the purchase of Accommodations in the Municipality, and the rate of the Marketing Levy shall be:
 - a) Where the Accommodation will be provided on or before December 31, 2023, two percent (2%) of the Purchase Price of the Accommodation;
 - b) Where the Accommodation will be provided on or after January 1, 2024, three percent (3%) of the Purchase Price of the Accommodation.
5. The Marketing Levy imposed under this By-law, whether the Purchase Price is stipulated to be payable in cash, on terms, by installments or otherwise, must be collected at the time of the sale, whether by an Operator or Platform Operator, on the total amount of the Purchase Price and must be remitted to the Municipality at the prescribed times and in the prescribed manner.
6. If a person collects an amount as if were a Marketing Levy imposed under this By-law, the person must remit the amount collected to the Municipality at the same time and in the same manner as a Marketing Levy collected under this By-law.

Exemption from the Marketing Levy

7. The Marketing Levy shall not apply to:
 - a) a person who pays for Accommodation for which the daily Purchase Price is no more than twenty dollars (\$20.00);
 - b) 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 that post-secondary educational institution;
 - c) a person who is accommodated in a room for more than thirty (30) consecutive days;
 - d) a person and the person's family, accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial health-care centre or is seeking specialist medical advice,



provided the person provides the Operator or Platform Operator with the following:

- i. a statement from a hospital or provincial health-care centre confirming the person or a member of the person's family is receiving medical treatment at the hospital or health-care centre and is therefore in need of Accommodation and confirming the duration of the Accommodation; or
 - ii. a statement from a physician licensed to practice medicine in the Province of Nova Scotia that the person or a member of the person's family is seeking specialist medical advice and is therefore in need of Accommodation and confirming the duration of the Accommodation.
- e) a person and the person's family, accommodated while the person and the person's family have been temporarily displaced from their home due to a natural disaster, including high wind event, flood event, fire or other naturally occurring damaging event.
8. The By-law and the Marketing Levy imposed hereby shall not apply to Accommodations containing fewer than ten (10) rooms where the Accommodation is provided, or full payment for the Accommodation is received on or before December 31, 2023.

Registration of Operator

9. Every Operator of a facility providing Accommodations to which this By-law applies shall apply for and be issued a registration certificate by the Municipality.
10. Where an Operator carries on business at more than one place, they shall obtain a registration certificate in respect of each individual place of business.
11. The registration certificate shall be displayed in a prominent place on the premises.
12. Where an Operator changes their address, they shall forthwith return their registration certificate to the Municipality for amendment.



13. Where an Operator changes the name or nature of their business, they shall forthwith return their registration certificate to the Municipality and apply for a new registration certificate.
14. Where an Operator ceases to carry on business in respect of which a registration certificate has been issued, the certificate shall thereupon be void, and they shall return the same to the Municipality within fifteen (15) days of the date of discontinuance.
15. Where a registration certificate is lost or destroyed, application shall be made to the Municipality for a copy of the original.
16. A registration certificate granted under Section 9 is not transferable.

Return and Remittance of Marketing Levy

17. The Municipality may at any time require a return of sales and Marketing Levy collected by any person selling Accommodation, such return to cover any period or periods.
18. Subject to the provisions of Section 17, unless otherwise provided, all Operators or Platform Operators shall make separate monthly returns to the Municipality.
19. A separate return shall be made for each place of business, unless a consolidated return has been approved by the Municipality.
20. The returns by Operators or Platform Operators shall be made, and the Marketing Levy shall be remitted to the Municipality by the fifteenth (15th) day of the month following the collection of the Marketing Levy by the Operator or Platform Operator.
21. If an Operator or Platform Operator during the preceding period has collected no Marketing Levy, they shall nevertheless make a report to that effect on the prescribed return form.
22. Where an Operator or Platform Operator ceases to carry on or disposes of their business, they shall make the return and remit the Marketing Levy collected within fifteen (15) days of the date of discontinuance or disposal.

Records

23. Every Operator or Platform Operator shall keep books of accounts, records



and documents sufficient to furnish the Municipality with the necessary particulars of

- a) Sales of Accommodations,
 - b) Amount of Marketing Levy collected, and
 - c) Disposal of Marketing Levy.
24. All entries concerning the Marketing Levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
25. Every Operator or Platform Operator shall retain any book of account, record or other document referred to in this section for a period of seven (7) years or until the Municipality authorizes its destruction.
26. Where a receipt, bill, invoice or other document is issued by a person selling Accommodation, the Marketing Levy shall be shown as a separate item thereon.

Reporting

27. At the time of remittance of any Marketing Levy imposed under this By-law, every Operator or Platform Operator must submit a detailed report of the Accommodation and nights for which the Marketing Levy was collected. The report must include the following for each Accommodation:
- a) total number of room nights sold or booked for the reporting period; and
 - b) total amount of Marketing Levy collected for the accommodation during the reporting period.

Calculation of Marketing Levy

28. Where an Operator or Platform Operator sells Accommodation in combination with meals and other specialized services for an all-inclusive package price, the Purchase Price of the Accommodations shall be deemed to be the Purchase Price of the Accommodations when such Accommodations are offered for sale in the same facility without such specialized services.

Refund of Marketing Levy Written Off

29. The Municipality may refund to an Operator or Platform Operator who sells



Accommodation a portion of the amount sent by the Operator **or Platform Operator** to the Municipality in respect of Marketing Levy payable on that sale under this By-law, if

- a) the Operator **or Platform Operator**, in accordance with this By-law, remits the Marketing Levy required under this Act to be levied and collected for the sale;
 - b) the purchaser subsequently fails to pay to the Operator **or Platform Operator** the full amount of the consideration and Marketing Levy payable on that sale; and
 - c) the Operator **or Platform Operator** writes off as unrealizable or uncollectible the amount owing by the purchaser.
30. An Operator **or Platform Operator** may deduct the amount of the refund payable to the Operator **or Platform Operator** under this section from the amount of Marketing Levy that the Operator **or Platform Operator** is required to remit under this By-law.
31. If an Operator **or Platform Operator** who has obtained a refund under Section 29 or made a deduction under Section 30 recovers some or all of the amount referred to in Section 29(c) with respect to which the refund was paid or the deduction was made, the Operator **or Platform Operator** must add an amount to the Marketing Levy to be paid or remitted by the Operator **or Platform Operator** under this By-law with respect to the reporting period in which the recovery was made.

Refund of Marketing Levy Collected in Error

32. If the Municipality is satisfied that a Marketing Levy or a portion of a Marketing Levy have been paid in error, the Municipality shall refund the amount of the overpayment to the person entitled.
33. If the Municipality is satisfied that an Operator **or Platform Operator** has remitted to the Municipality an amount as collected Marketing Levy that the Operator or **Platform Operator** neither collected nor was required to collect under this By-law, the Municipality must refund the amount to the Operator **or Platform Operator**.



Claim For Refund

34. In order to claim a refund under this By-law, a person must
- a) submit to the Municipality an application in writing signed by the person who paid the amount claimed, and;
 - b) provide sufficient evidence to satisfy the Municipality that the person who paid the amount is entitled to the refund.
35. For the purposes of section 34(a), if the person who paid the amount claimed is a corporation, the application must be signed by a director or authorized employee of the corporation.

Interest

36. Interest payable under the By-law shall be payable at the rate of 4% above the prime rate as set by a Canadian bank located in the Municipality, calculated on a daily basis.

Inspection, Audit, and Assessment

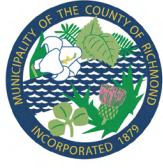
37. A person appointed by the Municipality may enter at a reasonable time the business premises occupied by a person, or the premises where the person's records are kept:
- a) to determine whether or not
 - i. the person is an Operator or Platform Operator, or the premises are Accommodations within the meaning of this By-law, or
 - ii. this By-law is being and have been complied with, or
 - b) to inspect, audit and examine books of account, records or documents.

Offense

38. A person who contravenes any provision of the By-law is subject on summary conviction to be liable to a fine as follows:
- a) First Offence - Not less than \$500.00 and not more than \$1,000.00.
 - b) Subsequent Offence - For a subsequent conviction for the same or another provision of this By-law, not less than \$1,500.00 and not more than \$5,000.00.

Administration of By-law

39. This By-law shall be administered on behalf of the Municipality by the Chief Municipality of the County of Richmond - Marketing Levy By-Law, By-Law #60



Administrative Officer or any person designated by the Chief Administrative Officer.

Repeal and Replace

40. The previous version dated October 23, 2023, and all other versions of the By-Law #60, Marketing Levy By-law, are repealed and replaced by this By-law.

Effective Date

41. This By-law shall take effect upon publication.

This is to Certify That the foregoing By-law was passed at a duly called meeting of the Council of the Municipality of the County of Richmond held on the ___ day of _____ 2026.

GIVEN under the hands of the Warden and Clerk and the seal of the Municipality this ___day of _____ 2026.

Warden Lois Landry

Shelley David, Municipal Clerk