

CITY OF KELOWNA

BYLAW NO. 12290

City of Kelowna Municipal and Regional District Tax Bylaw

A Bylaw for the renewal of the City of Kelowna Municipal and Regional District Tax Bylaw under the provisions of the Provincial Sales Tax Act

WHEREAS the Council of the City of Kelowna wishes to raise revenue for the purposes of financing tourism marketing, programs and projects;

AND WHEREAS under section 240 (2) of the Provincial Sales Tax Act and related regulations, a municipality may request that the Lieutenant Governor in Council make a regulation providing for an additional tax levy, not exceeding three (3) percent on sales of accommodation within the municipality;

NOW THEREFORE, the Council of the City of Kelowna, in open meeting assembled, enacts as follows:

1. The Lieutenant Governor in Council is hereby requested to make a regulation under section 240(1) of the Provincial Sales Tax Act declaring that effective July 1, 2022, section 123(1) of the said Act applies in respect of accommodation purchased within the City of Kelowna.
2. The tax to be imposed under the provisions of the regulation is requested to be three (3) percent of the purchase price of accommodation.
3. The funds paid to the City of Kelowna under the provisions of the regulation shall be applied to tourism marketing, programs, and projects that are developed and administered by Tourism Kelowna, and to City of Kelowna affordable housing initiatives pursuant to annual Affordable Housing Plans.
4. This bylaw may be cited for all purposes as "City of Kelowna Municipal and Regional District Tax Bylaw No. 12290".
5. The City of Kelowna Additional Hotel Room Tax Bylaw No. 11258, and all amendments thereto, are hereby repealed.
6. This bylaw shall come into full force and effect on July 1, 2022.

Read a first, second and third time by the Municipal Council this 25th day of October, 2021.

Adopted by the Municipal Council of the City of Kelowna this 1st day of November, 2021.

Mayor

City Clerk