

August 17, 2018

Accommodation Establishment  
Address of Establishment

**Sent by Registered Mail**

**IMPORTANT NOTICE- MUNICIPAL ACCOMMODATION TAX BY-LAW APPROVED FOR THUNDER BAY**

Dear Accommodation Provider

On June 20, 2018 all accommodation providers were notified that City Council approved a new Municipal Accommodation Tax effective **September 1, 2018 at a rate of 4%**. All hotels, motels and short-term accommodation providers are mandated by law to collect the Municipal Accommodation Tax on all stays under 30 days.

Other services that you may provide including meeting room rentals, food and beverage, parking and room service are exempt.

On August 13<sup>th</sup>, 2018, City Council approved By-law 74/2018, a By-law to establish a Municipal Accommodation Tax within the boundaries of the City of Thunder Bay.

**Two Important Documents to Complete and Return:**

- **Accommodation Establishment Information:** Complete and return this form to the City of Thunder Bay on or before September 30, 2018.
- **Municipal Accommodation Tax Return:** Complete and file this form each reporting period even if no revenue was generated. You must file either monthly or quarterly and the first remittance is due October 31, 2018. To determine your filing frequency, refer to Section 18 of By-law 74/2018.

**Background Information Enclosed:**

- By-law 74/2018 that establishes the Municipal Accommodation Tax. As an accommodation provider it is important for you to become familiar with the By-law as it outlines important information relative to the application of the Municipal Accommodation Tax.
- Frequently Asked Questions for Accommodation Providers.
- Frequently Asked Questions for Guests.

As a reminder, hotel, motel and other short-term accommodation providers are required to:

- Prepare and update payment systems and invoices.
- Collect and remit the 4% MAT on all rooms sold for under 30 Days.

- Include a separate line item on guest invoices identifying the 4% Municipal Accommodation Tax and the amount collected.

For more information, contact John Cameron, Tourism Development Officer II, at: 625-3231 or [jcameron@thunderbay.ca](mailto:jcameron@thunderbay.ca).

Forms and further information are available at [www.thunderbay.ca/MAT](http://www.thunderbay.ca/MAT).

Yours truly,

Dawn Paris, CPA, CGA  
Director-Financial Services  
Corporate Services & Long Term Care