



**DISTRICT OF WELLS
HOTEL ROOM TAX
BYLAW NO. 131, 2014**

**A BYLAW OF THE DISTRICT OF WELLS TO IMPOSE AN ADDITIONAL
ACCOMMODATION TAX UNDER THE PROVISIONS OF THE
PROVINCIAL SALES TAX ACT.**

WHEREAS the Council of the District of Wells wishes to raise revenue for the purposes of financing incremental tourist development programs;

AND WHEREAS under Section 123(1) of the Provincial Sales Tax Act, a municipality may request, by bylaw, that the Lieutenant Governor in Council make a regulation providing for an additional tax levy, not exceeding two (2) percent, on sales of accommodation within a municipality;

NOW THEREFORE the Council of the District of Wells in open meeting assembled ENACTS AS FOLLOWS:

1. (a) The Lieutenant Governor in Council is hereby requested to make a regulation under Section 240(1)(c) of the Provincial Sales Tax Act declaring that, effective on June 1, 2014, Section 123(1) of the said Act applies in respect to accommodation purchased within the District of Wells;
- (b) The tax to be imposed under the provisions of the regulation is requested to be two (2) percent of the purchase price of the accommodation;
- (c) The funds paid to the District of Wells under provisions of the regulation shall be applied to destination marketing programs and projects that are developed and administered by the District of Wells and reviewed by its Council annually.

2. This Bylaw shall come into full force and effect and is binding on all persons on June 1, 2014.
3. The “District of Wells Additional Hotel Room Tax Levy Bylaw No. 98, 2008” is repealed effective June 1, 2014.
4. If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder.
5. This Bylaw may be cited as the “District of Wells Hotel Room Tax Bylaw, No. 131, 2014.”

READ A FIRST TIME THIS 4TH DAY OF FEBRUARY 2014

READ A SECOND TIME THIS 4TH DAY OF FEBRUARY 2014

READ A THIRD TIME THIS 4TH DAY OF FEBRUARY 2014

FINALLY READ AND ADOPTED THIS 18TH DAY OF FEBRUARY 2014

Robin Sharpe, Mayor

Gary Champagne, CAO