

THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2025-016 MUNICIPAL AND REGIONAL DISTRICT TAX BYLAW

Consolidated for Convenience to include: Bylaw No. 2025-023

WHEREAS the Council of the Corporation of the District of Summerland wishes to raise revenue for the purposes of financing tourism marketing, programs and projects;

AND WHEREAS, under the *Provincial Sales Tax Act*, a municipality may request that the Lieutenant Governor in Council make a regulation imposing, on behalf of the municipality, an additional tax not exceeding three (3) percent of purchase price of accommodation sold within the municipality;

NOW THEREFORE, The Municipal Council of the Corporation of the District of Summerland, in open meeting assembled, enacts as follows:

1. The Lieutenant Governor is hereby requested to make a regulation under section 240 of the *Provincial Sales Tax Act* declaring that effective March 1, 2026 to March 1, 2031, section 123 of the said Act applies in respect of accommodation purchase within the Corporation of the District of Summerland¹.
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 Corporation of the District of Summerland under the provisions of the regulation shall be applied to tourism marketing, programs and projects delivered by Destination Summerland.
4. This bylaw comes into force and effect on March 1, 2026².
5. This bylaw may be cited as "Municipal and Regional District Tax (MRDT) Bylaw No. 2025-016".

Read a first, second, and third time this 8th day of July, 2025.

¹ Bylaw No. 2025-023

² Bylaw No. 2025-023

Adopted by the Municipal Council of the Corporation of the District of Summerland this
29th day of July, 2025.

Mayor

Corporate Officer