

Authority: Executive Committee Item 1.7,
as adopted by City of Toronto Council on December 16, 2010
Enacted by Council: December 16, 2010

CITY OF TORONTO

BY-LAW No. 20-2011

To amend City of Toronto Municipal Code Chapter 765, Taxation, Personal Vehicle Tax.

WHEREAS at its meeting of June 24, 2008, City Council adopted By-law No. 625-2008, which by-law adopted a new Municipal Code Chapter 765, Taxation, Personal Vehicle Tax; and

WHEREAS Council has approved the repeal of the personal vehicle tax for permit validation renewals commencing on or after January 1, 2011 with the exception of those with scheduled renewal dates prior to January 1, 2011, and has approved certain refunds of personal vehicle tax paid in advance of January 1, 2011;

The Council of the City of Toronto HEREBY ENACTS as follows:

1. City of Toronto Municipal Code Chapter 765, Taxation, Personal Vehicle Tax, is amended as follows:

(1) Subsection 765-2B is amended by adding the following definition:

TERMINATION DATE – January 1, 2011

(2) Section 765-6 is deleted, and replaced with the following:

§ 765-6. Payment of tax.

A. Subject to § 765-6B and § 765-6C, tax shall be payable on each payment date.

B. No tax shall be payable on a payment date that occurs on or after the termination date if the period of validation for which the holder renews commences on or after the termination date.

C. Subsection 765-6B does not apply if the permit being validated had expired prior to the termination date.

(3) Sections 765-10 and 767-11 are deleted.

(4) Section 765-13 is amended by adding the following:

E. The Chief Financial Officer shall refund the following:

(1) The full amount of tax paid under § 765-7A on a payment date that occurred prior to the termination date, if the period of validation for which the holder renews commences on or after the termination date.

- (2) Half the amount of tax paid under § 765-7B if the most recent payment date occurs before the termination date and the second year of the two-year period of validation commences after the termination date.

ENACTED AND PASSED this 16th day of December, A.D. 2010.

FRANCES NUNZIATA,
Speaker

ULLI S. WATKISS
City Clerk

(Corporate Seal)