

Authority: Item CC4.1, as adopted by City of Toronto  
Council on February 15, 2023

**CITY OF TORONTO**

**Bill 156**

**BY-LAW -2023**

**To amend City of Toronto Municipal Code Chapter 758, Taxation, Municipal Accommodation Tax, to change the Municipal Accommodation taxation rate.**

Whereas City Council has changed the taxation rate for the City's Municipal Accommodation Tax effective May 1, 2023; and

Whereas City of Toronto Municipal Code Chapter 758, Taxation, Municipal Accommodation Tax requires amendment to reflect this change;

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code Chapter 758, Taxation, Municipal Accommodation Tax, is amended by deleting section § 758-2.1 and replacing it with the following:

**"§ 758-2.1. Payment of tax.**

Subject to the exemptions set out in § 758-2.2, every purchaser is liable for the payment of tax on the purchase of accommodation in the amount of six (6) percent of the purchase price and shall pay such tax at the time that the purchase price is paid."

2. This By-law shall come into effect on May 1, 2023.

Enacted and passed on February , 2023.

Frances Nunziata,  
Speaker

John D. Elvidge,  
City Clerk

(Seal of the City)