

Authority: Item CC4.1, adopted as amended, by City of Toronto Council on February 15, 2023  
City Council voted in favour of this by-law on February 15, 2023  
Written approval of this by-law was given by Mayoral Decision 5-2023 dated February 15, 2023

## **CITY OF TORONTO**

### **BY-LAW 168-2023**

**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 15, 2023.

Frances Nunziata,  
Speaker

John D. Elvidge,  
City Clerk

(Seal of the City)