

Authority: Executive Committee Item EX18.17, as adopted  
by City of Toronto Council on November 13 and 14, 2024  
City Council voted in favour of this by-law on  
November 14, 2024  
Written approval of this by-law was given by Mayoral  
Decision 21-2024 dated November 14, 2024

## **CITY OF TORONTO**

### **BY-LAW 1259-2024**

**To amend City of Toronto Municipal Code Chapter 758, Taxation, Municipal Accommodation Tax, to change the Municipal Accommodation taxation rate on a temporary basis from June 1, 2025 to July 31, 2026.**

Whereas City Council has changed the taxation rate for the City's Municipal Accommodation Tax on a temporary basis effective for the period from June 1, 2025 to July 31, 2026; 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 adding section § 758-2.1A as follows:

**"§ 758-2.1A. Payment of tax from June 1, 2025 to July 31, 2026.**

Subject to the exemptions set out in §758-2.2, for the period starting from June 1, 2025 and ending July 31, 2026, every purchaser is liable for the payment of tax on the purchase of accommodation in the amount of eight and a half (8.5) 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 June 1, 2025.

Enacted and passed on November 14, 2024.

Frances Nunziata,  
Speaker

John D. Elvidge,  
City Clerk

(Seal of the City)