



CITY COUNCILLOR

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Date: November 4, 2024

To: FIFA World Cup 2026 Subcommittee

From: Councillor Shelley Carroll

**Subject: FWC2.1 - FIFA World Cup 2026 Toronto: Revenue Opportunities to Support Hosting Obligations, Procurement Plan Revisions, and Social Procurement and Community Workforce Development Updates**

Dear Colleagues,

I am recommending that the FIFA World Cup 2026 adopt the following amendment on this item, in recognition of the importance of balancing the need to minimize the impact of the games on the property tax base with the long-term competitiveness of our visitor economy:

That:

1. The FIFA World Cup 2026 Subcommittee amend Recommendation 1 to delete "8.5" and replace it with "8" so that it now reads as follows:

1. City Council approve a temporary increase to the Municipal Accommodation Tax from 6 percent to ~~8.5~~ 8 percent effective June 1, 2025 to July 31, 2026, and direct the Chief Financial Officer and Treasurer to include the additional revenue towards FIFA World Cup 2026 related costs in the 2025 and 2026 Budgets for the Mayor's consideration as part of future budget processes.

2. The FIFA World Cup 2026 Subcommittee adopt the following new Recommendations:

2. City Council direct the Chief Financial Officer and Treasurer to explore opportunities to differentiate the temporary increase to the Municipal Accommodation Tax on patrons' hotel bills, in consultation with the Greater Toronto Hotel Association.

3. City Council request the Government of Ontario and Government of Canada remove the HST on the City of Toronto's Municipal Accommodation Tax.

4. City Council direct the City Manager and Chief Financial Officer and Treasurer to review the City's funding contributions to Destination Toronto and report on any recommended changes through the 2025 Budget process.



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5. City Council direct the General Manager, Economic Development and Culture to report through the 2025 Budget process on opportunities to support the visitor economy in advance of FIFA World Cup 2026, in consultation with Destination Toronto and relevant City Divisions and Agencies.

6. City Council direct the Chief Financial Officer and Treasurer to provide a status update and further any further recommendations on Revenue Opportunities to Support Hosting Obligations by the fourth quarter of 2025.

Sincerely,

Councillor Shelley Carroll  
Ward 17 – Don Valley North  
Chair, FIFA World Cup 2026 Subcommittee