Town of Swan River
Short-Term Accommodation Tax Bylaw
Bylaw 09/2026

Being a Bylaw of the Town of Swan River for the purpose of imposing a Short-Term Accommodation Tax on any Short-Term Accommodations.

WHEREAS The *Municipal Act* C.C.S.M. c. M225 reads in part as follows:

328.1(1) In this Division,

"short-term accommodation" means any premises or part of a premises where living accommodation is provided on a transient basis for a period of 30 consecutive days or less.

"short-term accommodation tax" means the tax imposed by a by-law enacted under subsection 328.2(1).

328.2(1) A council may by by-law impose taxes on a person who purchases the use of a short-term accommodation within the municipality.

328.2(4) A council may by by-law

(b) make rules for the collection and proper accounting of the short-term accommodation tax, including audits; and

(c) authorize designated officers [...] to

(i) conduct inspections or audits related to compliance with this Division, and

(ii) for the purpose of subclause (i), enter short-term accommodations and any other places where records relating to short-term accommodations might be kept.

WHEREAS a Tax on Accommodation within the Town of Swan River (Town) is intended to generate revenue to be placed in existing or new reserves for specific purposes to be determined by council, and

WHEREAS the Town shall advertise and host a minimum of one (1) annual meeting with affected Operators for the purpose of gaining information on process, collection, past/ current/ and planned expenditure of the Accommodation Tax;

BE IT RESOLVED THAT the Council of the Town of Swan River enacts as follows:

Short Title

1. The Bylaw may be referred to as the Accommodation Tax Bylaw.

Definitions

2. In this Bylaw:
   a) "Accommodation" — means Short-Term Accommodation as defined in *The Municipal Act*, section 328.1(1).
   b) "Accommodation Tax" — means Short-Term Accommodation Tax as defined in *The Municipal Act*, section 328.1(1).
   c) "Establishment" — means a business that provides Accommodation at a particular location and includes STR;
   d) "Net Proceeds" — means the gross revenue received from the Accommodation Tax less any refunds and any administrative costs of the Town;
   e) "Operator" — means a person who sells, offers for sale, or otherwise provides Accommodation;
   f) "Purchase Price" — means the price for which Accommodation is purchased;
      i. including the price paid in money, the value of goods provided or services rendered or other consideration accepted by the Operator in return for the Accommodation provided,
      ii. including all fees charged to a STR Purchaser by the STR Operator or STR platform operator, such as service or cleaning fees, and
      iii. does not include the goods and services tax imposed by the Government of Canada nor the retail sales tax imposed by the Province of Manitoba;
   g) "Purchaser" — means a person who purchases Accommodation;
   h) "Quarterly" — means three-month periods as follows:
      i. Quarter 1: January 1 — March 31 inclusive,
      ii. Quarter 2: April 1 — June 30 inclusive,
      iii. Quarter 3: July 1 — September 30 inclusive, and
      iv. Quarter 4: October 1 — December 31 inclusive;
   i) "Short Term Rental" (STR) — means the use, offer, or advertising for lease, rent or barter, of all or part of a dwelling unit to provide temporary Accommodation and includes bed and breakfasts.

Appointment of the Designated Officer

3. The Chief Financial Officer shall be appointed as the designated officer for this bylaw.
    a. The designated officer may issue such interpretation bulletins and guidelines as the designated officer from time to time determines as necessary or advisable.

Application of the Accommodation Tax

4. A Purchaser must, at the time of purchasing Accommodation, pay an Accommodation Tax in the amount of 5% of the Purchase Price of the Accommodation whether provided in an inn, housekeeping unit, lodging house, boarding house, rooming house, bed and breakfast, resort, hostel, club, condo, hotel, dormitory, portion of large multi-use complex used as a hotel, a STR, or any place in which Accommodation is provided.

5. The Accommodation Tax imposed by section 4 does not apply to the following situations:
    a) Accommodation provided to patients or residents in a hospital, a sanatorium, a facility designated by regulations under The Mental Health Act, a personal care home licensed under The Health Services Insurance Act, or a residential care facility licensed under The Social Services Administration Act;
    b) Accommodation provided to a student by a registered University or College of applied arts and technology or post secondary institution while the student is registered at and attending the institution;
    c) Billet provided to an athlete who is actively participating with a sports club within Swan Valley;
    d) Tent or trailer sites supplied by a campground, tourist camp, or trailer park;
    e) Every Accommodation which is supplied and operated by employers for their employees;
    f) A hospitality room in an Establishment that:
        i. does not contain a bed,
        ii. is not a suite that contains a bed, and
        iii. is used for displaying merchandise, holding meetings, or entertaining;
    g) Accommodation provided by a registered permanent homeless shelter; or
    h) A time-share arrangement.

Accommodation Tax Collected by Operator

6. An Operator must, as an agent for the designated officer, collect the Accommodation Tax from the Purchaser at the time the Accommodation is purchased.
7. The amount of the Accommodation Tax shall be shown as a tax by the Town and must be shown as a separate clause or charge on the bill, receipt, invoice, or similar document issued by the Operator in respect of Accommodation on which the tax is imposed.

Accommodation Tax Remitted and Statement Submitted Quarterly by Operator

8. An Operator must remit to the designated officer, within thirty (30) days of the end of the previous quarter for each Establishment the Operator operates, the amount of the Accommodation Tax that was collected by the Operator during that period. It will be as a Quarterly statement on a form provided by the designated officer which must contain information reasonably required by the designated officer to administer or enforce this Bylaw including:
   a) The total cost of Accommodation sold by the Establishment during the quarter;
   b) The total cost of Accommodation during the quarter that are not subject to the Accommodation Tax;
   c) The total cost of Accommodation during the quarter that are subject to the Accommodation Tax;
   d) The total Accommodation Tax collected; and
   e) The total Accommodation Tax remitted.

9. Unless otherwise permitted by the designated officer, the obligation to provide a Quarterly statement applies even when no Accommodation Tax has been collected.

10. The Town shall rebate to the Operator an amount equalling 2% of the number described in section 8(e) of this Bylaw; as compensation for administering the Accommodation Tax. This rebate shall be paid to the Operator within sixty (60) days at the end of the previous quarter.

Refunds

11. The designated officer shall refund to an Operator all or a portion of an amount that was collected as Accommodation Tax if, within one year of the collection and remittance of the amount, the Operator provides proof that:
    a. the amount was collected as an Accommodation Tax;
    b. the amount was remitted to the designated officer; and
    c. the amount has been refunded by the Operator to the Purchaser.

12. Where an Operator has, in accordance with this Bylaw, applied for a refund under this Bylaw and the Operator's claim is in whole or in part refused, the designated officer shall cause to be delivered, in accordance with section 25, a statement of disallowance in such form as the designated officer shall require. The statement shall specify the amount of the disallowance and the reason for the disallowance.

Inspection, Audit, and Collection

13. Every Operator shall retain all records, books, and documentation in respect of all Accommodation transactions and all Accommodation Tax paid, payable and remitted for a period of no less than three years.

14. The designated officer as authorized by clause 328.2(4)(c) (1) of the *Municipal Act* and for the purpose of enforcing this Bylaw, after giving reasonable notice, may enter any Establishment to:
    a) Collect the Accommodation Tax imposed by this Bylaw, if necessary;
    b) Audit the books, records, and accounts of the Operator for the purpose of ascertaining the amount of Accommodation Tax to be collected and remitted;
    c) Require the Operator to produce for inspection any book, contract, agreement, letter, paper or document relating to the Establishment, the Accommodation provided, or any other matter relating to this Bylaw; and
    d) Make and remove any copies of any documents or records required in the administration of this Bylaw.

15. The designated officer, for the purpose relating to the administration of this Bylaw, may serve any person a written demand for information for the production on oath of record documents as the designated officer considers necessary to determine compliance with this Bylaw.

16. A person in receipt of a demand under section 15 shall comply with the demand within the specified time in the demand. No person shall hinder or interfere with any person doing anything that is authorized by this section, and despite any other Bylaw of the Town, every person shall, unless unable to do so, comply with everything the person is required by this section to do.

Assessments

17. In the case an Operator fails to pay or remit the Accommodation Tax as required, the designated officer may make assessments of an amount of Accommodation Tax required to be paid or remitted under this Bylaw, together with any late fee penalties imposed on any Accommodation Tax outstanding as outlined in section 26 of this Bylaw.

18. The designated officer may assess any Operator for any Accommodation Tax payable by the Operator under this Bylaw, within two years from the day the Accommodation Tax was remittable. Where the designated officer established that an Operator has made any misrepresentation, neglect, carelessness, default or fraud in supplying any information under

this Bylaw, the designated officer may at anytime he/she considers reasonable, assess or reassess the amount payable.

19. The designated officer shall provide notice, served in accordance with section 25, in writing of the assessment or reassessment made under sections 17 and 18 of this Bylaw, which shall include the amount of the assessment or reassessment and must provide the amount is payable forthwith by the Operator and within thirty (30) days of delivery of the notice of assessment or reassessment.

20. The designated officer is not bound by any information delivered by or on behalf of an Operator responsible for the payment of Accommodation Tax under this Bylaw and may assess the Accommodation Tax at his/her discretion.

21. The assessment, subject to being varied or vacated on an objection or appeal shall be deemed valid and binding despite error, defect or omission in the assessment or in any proceeding related to it. The amount of any assessment is payable within the time required regardless of whether an objection or appeal from the assessment is taken or made.

Appeals

22. An appeal, substantially in the form attached as Schedule A, may be filed with the Chief Administrative Officer of the Municipality within sixty (60) days after the designated officer has served notice on the Operator of the assessment, reassessment, or that a disallowance has been vacated or varied, reassessed, or if a disallowance has been since issued.

23. Upon receipt of an appeal in the required form, the Chief Administrative Officer of the Municipality shall cause a copy to be forwarded to the council, and the council shall entertain such appeal within forty days of receipt of same by holding a hearing. Council may hear the appeal as a committee of the whole or by subcommittee especially established for this purpose. A notice of hearing shall be issued by council and shall be served upon the persons and in the manner specified in section 25 no later than five (5) days prior to the appeal hearing.

24. The council shall determine an appeal within fifteen (15) days of a hearing and shall serve a notice of disposition upon determination, upon the interested persons. The council may:
    a. confirm the order or decision of the designated officer;
    b. vary the order or decision of the designated officer in any respect; or
    c. set aside the order or decision of the designated officer.

Address for Service

25. A notice may be served by personal service, registered mail, regular mail, or electronic delivery at the discretion of the designated officer.

    When an address for service under this Bylaw is required, one of the following shall be used:

    a) If the person to be served is an Operator, then the street address or mailing address of the Establishment of which he or she is the Operator; or
    b) If the person to be served is not the Operator, then the address provided by that person in communication with the designated officer.

       Service made personally shall be deemed to have been made on the date of such service and service made by registered, regular mail or electronic delivery shall be deemed to have been made 3 days after posting.

Late Payments and other Penalties

26. A penalty equivalent to the product of 1.25% and the amount of unremitted Accommodation Tax shall be added to Accommodation Tax issued as per section 8 that have not been remitted by the date required to be remitted pursuant to this Bylaw.

27. The penalty imposed by section 26 shall be compounded on the 20th day of each succeeding month.

28. Once compounded, the penalties form part of the unremitted taxes and in subsequent months, penalties shall be charged upon the previous month's compounded amount until the required Accommodation Tax is remitted.

29. In any Quarter that an Operator does not remit the required Accommodation Tax by the due date specified in section 8, the Operator forfeits their rebate, as granted by section 10, for that Quarter.

Other Penalties

30. Notwithstanding any other remedies available to the Town under this Bylaw or any other Bylaw, any person who contravenes, disobeys, refuses to or neglects to obey any provision of this Bylaw may be subject to a Penalty Notice as administrated by the Town’s Enforcement Bylaw 2/2024.

31. That Bylaw 2/2024 - Schedule A be amended to add an offense for the contravention of this Bylaw, and that the current Fee Schedule be amended to add a fine for the contravention of this Bylaw in the amount of $1,000.

32. Where the contravention of this Bylaw continues for more than one day, the Operator is guilty of a separate offence for each day it continues.

Use of the Accommodation Tax Funds

33. In any given year, the Accommodation Tax's Net Proceeds will be placed in a reserve to be used for:
    a. Recreation and Active Living, and
    b. Community Enhancement / Public Safety.

Transitory

34. This Bylaw shall come into force on January 1, 2027.
35. Bylaw no. 22/2025 is repealed.

Done and passed as a bylaw of the Town of Swan River in the Province of Manitoba this ___ day of ___, ___.

Lance Jacobson
Mayor

Will Tewnion
Chief Administrative Officer

Read a first time this 21st day of July, 2026.

Read a second time this ___ day of ___.

Read a third and final time this ___ day of ___.

SCHEDULE “A”

Accommodation Tax (Bylaw 09/2026) of the Town of Swan River

IN THE MATTER of the Accommodation Tax Bylaw No. 09/2026 of the Town of Swan River

NOTICE OF OBJECTION

To: The Town of Swan River

PLEASE TAKE NOTICE that the undersigned Appellant hereby appeals to the Council

of the Town of Swan River from the ____
(Name of Municipality) (Nature of the matter)

____

made by ____ on the ______day of
(name and title)
______________, 20___ respecting the premises known as ________________________.

Dated at ___________, Manitoba, this ______ day of ___________________, 20___.

____
Signature of Appellant (Print Name)

____
Address