

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 153-2025

A By-law to amend Municipal Accommodation Tax, Short-Term Rental By-law 183-2019, as amended, to reflect changes to the legislative authority for municipalities to appoint municipal by-law enforcement officers, update definitions and clarify interpretation of the By-law.

WHEREAS section 400.1 of the *Municipal Act, 2001*, S.O 2001, c.25, provides that the Council of a local municipality may, by By-law, impose a tax in respect of the purchase of transient accommodation within the municipality;

AND WHEREAS the City of Vaughan (the “City”) has enacted the Municipal Accommodation Tax, Short-Term Rental By-law;

AND WHEREAS section 55 of the *Community Safety and Policing Act, 2019*, S.O. 2019, c. 1, Sched. 1 gives municipalities the authority to appoint *Municipal By-law Enforcement Officers* and repeals and replaces the *Police Services Act*, R.S.O. 1990, c. P. 15 which previously gave municipal councils that authority;

AND WHEREAS the Council of The Corporation of the City of Vaughan deems it necessary to amend the Municipal Accommodation Tax, Short-Term Rental By-law to reflect this change to legislative authority, and make other updates regarding definitions and interpretation of the By-law;

NOW THEREFORE the Council of The Corporation of the City of Vaughan ENACTS AS FOLLOWS:

1. That Municipal Accommodation Tax, Short-Term Rental By-law 183-2019, as amended, be amended by:

(a) deleting and replacing section 2.0 with the following:

2.0 Definitions and Interpretation

(1) In this By-law, unless the context otherwise requires, words imparting the singular number shall include the plural, and words imparting the masculine gender shall include the feminine and further, the converse of the foregoing also applies where the context requires.

(2) Wherever a word is used in this By-law with its first letter capitalized and the

whole word italicized, the term is being used as it is defined in 2.0(4) of this By-law. Where any word appears in ordinary case, the commonly applied English language meaning is intended.

(3) Any reference to a statute, regulation, by-law or other legislation shall include such statute, regulation, by-law or legislation as amended, re-enacted, replaced, or superseded.

(4) In this By-Law:

“Administrative Penalties By-law” refers to *City Administrative Penalties By-law 240-2024*;

“Accommodation” means the lodging in a room containing one or more beds in a *Dwelling Unit* for a period of a minimum of 4 hours and a maximum of 29 consecutive days;

“Bed-and-Breakfast Establishment” means an owner-occupied establishment in a commercial zone, operated as an accessory use to a single detached *Dwelling Unit* where temporary sleeping accommodation and sanitary facilities are made available to guests and where meals are provided to guests. A *Bed-and-Breakfast Establishment* shall not include a hotel, motel or *Short-Term Rental*;

“Chief Financial Officer and City Treasurer” means the *Person(s)* appointed and designated as the City Treasurer;

“Chief Licensing Officer” means the Director and Chief Licensing Officer, By-law and Compliance, Licensing and Permit Services or a designate;

“City” means the Corporation of the City of Vaughan;

“Collect” or “Collection” means charging, receiving, accounting for, and remitting to the City the *Municipal Accommodation Tax*;

“Confidential Information” means any information that is particular to the City or a *Person* or their *Personally Identifiable Information*;

“Designated Agent” means a *Short-Term Rental Brokerage* that is appointed to act as an agent for the City pursuant to section 400.1(2) or section 400.1(4) of the *Municipal Act* and in accordance with section 6.0 of this Bylaw;

“Director, Financial Services” means the Director, Financial Services and Deputy City Treasurer of the City of Vaughan, or his or her successor, and his or her designate;

“Dwelling Unit” means a room or series of rooms of complementary use, used by a *Person(s)* to live under a single tenancy, in which cooking, eating, living, sleeping and sanitary facilities are provided;

“Eligible Tourism Entity” has the meaning given to it in the O. Reg. 435/17: *Transient Accommodation Tax*.

“Fees and Charges By-law” refers to the *City Fees and Charges By-law 251-2024*;

“Lien” means a monetary charge upon Property for the satisfaction of some debt or duty ordinarily arising by operation of law, including this By-law;

“Market”, “Marketed” or “Marketing” means offering, facilitating, or causing or permitting to offer or facilitate, directly or indirectly, the sale, promotion, canvassing, solicitation, advertising, or marketing of a *Short-Term Rental*, and includes placing, posting or erecting advertisements physically or online, provided that the marketing activity is the *Person’s Primary Business*;

“Municipal Accommodation Tax” or “MAT” means the tax imposed under this By-law, as may be amended from time to time, or its successor by-law;

“Municipal By-law Enforcement Officer” means a person appointed as a Municipal By-law Enforcement Officer, pursuant to section 15 of the *Police Services Act*, R.S.O. 1990, c. P.15 or section 55 of the *Community Safety and Policing Act, 2019*, S.O. 2019, c. 1, Sched. 1, to enforce the provisions of this By-law;

“Municipal Act” refers to *Municipal Act, 2001*, S.O 2001, c.25;

“Officer” means a Provincial Offences Officer or Municipal By-law Enforcement Officer of the City, or any other *Person* appointed by or under the authority of a City by-law to enforce this By-law;

“Operate”, “Operated” or “Operating” means to rent out, provide, offer to rent out or provide, or facilitate or broker or *Market* or cause to be *Marketed*, the offer or rental, whether directly or indirectly, including, without limitation, via the internet or other electronic platform, of a *Short-Term*

Rental and shall include a *Person* collecting a fee or handling payments in respect of a *Short-Term Rental*;

“Person” means an Individual person, a partnership, or a corporation (including any of such corporation’s affiliates, subsidiaries or parent corporations, as the case may be) to which the context can apply and “Person” shall also include multiple *Persons* who, acting together, carry on the business of a *Short-Term Rental* business, despite the fact that no single one of those *Persons* carries on the activity in its entirety;

“Personally Identifiable Information” or “PII” means any data that could potentially identify a specific *Person*, or any information that can be used to distinguish one *Person* from another;

“Primary Business” means a business undertaken by any *Person* that generates at least fifty percent (50%) or more of its revenues, directly or indirectly, from Operating a *Short-Term Rental*;

“Property” means a building, and includes the lands and premises appurtenant thereto, and includes vacant *Property*;

“Property Tax Account” means an account on the *City’s* Collectors’ Roll whereby property taxes are paid on Property, either tangible or intangible, by the *Registered Owner*;

“Provider” means either the *Short-Term Rental Brokerage* or Short-Term Rental Owner who is required to Collect pursuant to section 6.0 of this By-law;

“Provincial Offences Act” refers to *Provincial Offences Act, R.S.O. 1990, c. P.33*’;

“Purchase(s)” or “Purchase Price” means the price for which Short-Term Rental Accommodation is purchased, including the price paid, and/or other consideration accepted by the Provider in return for the Short-Term Rental Accommodation provided. Purchase Price does not include the harmonized sales tax imposed by the Government of Canada or by the Province of Ontario. Purchase Price also does not include fees and surcharges for ancillary services including cleaning, food, beverages, entertainment, internet and telephone usage, unless such ancillary charges have not been separately itemized on the invoice for Short-Term

Rental Accommodation;

“Purchaser” means a *Person* who Purchases *Short-Term Rental Accommodation*;

“Registered Owner” means the name or names on the Property Tax

Account as specified on the Deed registered in the provincial land registry

office and will be accorded a MAT registration number;

“Short-Term Rental” or “STR” means a *Dwelling Unit*, or part thereof, used

to provide temporary *Accommodation(s)* for a rental period of not more

than 29 consecutive days and shall not include a hotel, motel or *Bed-and-Breakfast*

Establishment;

“Short-Term Rental Brokerage” means any *Person* who facilitates or

brokers or Markets or causes to be Marketed or assists in any capacity in

the booking process of a *Short-Term Rental* reservation for others,

whether directly or indirectly, including, without limitation, via the internet

or other electronic platform, of a *Short-Term Rental*, provided such *Person*

collects, handles or receives a payment, fee, compensation or other

financial benefit as a result of, or in connection with, the Short-Term

Rental;

“Short-Term Rental Operator” means a *Person* who has care and control,

at any time and for any length of time, of a *Dwelling Unit*, or part thereof,

that is used as *Short-Term Rental(s)*, but who is not the *Short-Term Rental Owner*;

“Short-Term Rental Owner” means any *Person* who Operates Short-Term

Rental(s) and is either:

- (a) a *Registered Owner* of the Property, or part thereof, that is being Operated as *Short-Term Rental(s)*; or
- (b) a tenant of the Property, or part thereof, that is being Operated as *Short-Term Rental(s)*.
- (b) deleting and replacing reference to “Administrative Monetary Penalties By-law as amended or its successor by-law” and “Administrative Monetary Penalties By-law” with “Administrative Penalties By-law”;
- (c) deleting and replacing reference to “Administrative Monetary Penalties” with “Administrative Penalties”;

- (d) deleting and replacing reference to “administrative monetary penalty” with “administrative penalty”; and
- (e) deleting and replacing reference to “Provincial Offences Act, R.S.O. 1990, c.P.33, as amended”, and “Provincial Offences Act, R.S.O. 1990, c. P.33” with “*Provincial Offences Act*”;
- (f) in section 8.0(3), deleting and replacing “City of Vaughan User Fee By-law, 396-2002, as amended” with “*Fees and Charges By-law*”.
- (g) in section 13.0(1), deleting and replacing “*Municipal Act, 2001*, S.O 2001, c.25” with “*Municipal Act*”;

Voted in favour by City of Vaughan Council this 24th day of June, 2025.

Steven Del Duca, Mayor

Todd Coles, City Clerk

Authorized by Item No. 14 of Report No. 23 of the Committee of the Whole.
Report adopted by Vaughan City Council on June 24, 2025.
City Council voted in favour of this by-law on June 24, 2025.
Approved by Mayoral Decision MDC 010-2025 dated June 24, 2025.
Effective Date of By-Law: June 24, 2025