

To: Mayor and Members of Council
From: Ryan Donally, Economic Development Officer
Date: March 23, 2021
Subject: Municipal Accommodations Tax (MAT) Short Term Rental Report

Appendix 1- Comments from Stakeholders

**Tony Elenis, President & CEO, Ontario Restaurant Hotel and Motel Association
December 18, 2020**

See attached ORHMA's Direction on the Municipal Accommodations Tax (MAT).

**Stacy King, General Manager, Holiday Inn Express & Suites, Lakeshore,
January 22, 2021**

The stance of Ms. King is in favour of the Municipal Accommodation Tax. She was the President of the London Hotel Association for the past 8 years, is current Chair for the Ontario Restaurant Hotel Motel Association London Region and has been on the Municipal Accommodation Tax Adjudication Committee with Tourism London since it was implemented in October 2018. She has been a strong advocate and leader in the adoption of the Municipal Accommodation Tax in London and is expecting to provide feedback to Lakeshore Tourism and Tourism Windsor Essex Pelee Island for creative and valuable ways to leverage the funding for additional tourism stays.

**Nathan Rotman, Public Policy, Canada and Northeast US, Airbnb
January 14, 2020**

Except from Ontario MAT Proposal, Airbnb (attached): "The Municipal Accommodation Tax (MAT) is an opportunity for municipalities to raise much-needed revenue. However, the system doesn't work for a global platform like Airbnb. With 444 municipalities in the province, we cannot enter into hundreds of individual MAT collection agreements"

"While we absolutely support paying an accommodation tax and supporting the communities and tourism development of the municipalities where we operate, the current system is cumbersome and isn't working for municipalities or platforms like ours."

"Join us in calling on the Ontario government to create a province-wide system."

**Dharmesh Patel, Regional Chair Ontario Restaurant Hotel and Motel Association
(ORHMA), General Manager, Quality Inn Leamington
December 12, 2020**

“I fully support the MAT tax only because our region needs to be competitive with other regions. The funds are needed to truly support tourism campaigns.”

“ORHMA has been assisting with implementation and even offer collection services to reduce the burden and headache on municipalities. Currently we run the program in several areas including London.”

“As a hotelier it can be seen two ways – from one point it can be viewed as a tax grab for customers but our research shows most guests don’t mind as they know that it’s going towards supporting the local tourism economy and grow jobs.”

Benjamin Leblanc-Beaudoin, Owner, Iron Kettle Bed and Breakfast

Mr. Leblanc-Beaudoin is in favour of creation of a Municipal Accommodation Tax so long as the imposition of the MAT is remitted from all short term accommodations and short term rentals. Additionally, the MAT should only be used for the development of tourism related activities and developments to drive additional tourism in the Municipality.

Others Consulted

Shannon Pavia, Municipality of Chatham Kent – Tourism

Lynnette Bain, Tourism Windsor Essex Pelee Island