

## Municipal Accommodation Tax Exemptions

- (a) The Crown, every agency of the Crown in right of Ontario and every authority, board, commission, corporation, office, or organization of persons a majority of whose directors, members or officers are appointed or chosen by or under the authority of the Lieutenant Governor in Council or a member of the Executive Council;
- (b) Every board as defined in subsection 1(1) of the *Education Act*;
- (c) Every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual operating grants entitlements from the Crown;
- (d) Every hospital referred to in the list of hospitals and their grades and classifications maintained by the Minister of Health and Long-Term Care under the *Public Hospital Acts* and every private hospital operated under the authority of a licence issued under the *Private Hospitals Act*;
- (e) Every long-term care home as defined in subsection 2(1) of the *Long-Term Care Homes Act, 2007* and hospices;
- (f) Such other persons and entities as may be prescribed by the *Act* or Ontario Regulation 435/17;
- (g) Every care and treatment center that receives financial aid from federal, provincial or municipal governments;
- (h) Every house of refuge or lodging for the reformation of offenders;
- (i) Every charitable, non-profit philanthropic corporation organized as shelters for the relief of the poor or for emergency services;
- (j) Short-term shelters for the relief of the poor and/or emergency accommodations provided by or arranged for by the City, the City's agencies or other charitable, non-profit

philanthropic corporations, at contracted hotels or motels and for which there is funding received from the federal, provincial or municipal government;

- (k) Accommodations provided for volunteers paid for by charitable, non-profit philanthropic corporations where said volunteers are providing relief to the poor or providing emergency services;
- (l) Complimentary rooms where no fee is charged by the Provider or Short-Term Rental Company and includes rooms acquired by the Purchaser for no fee through the use of the Provider's loyalty or reward program; and
- (m) Any other emergency Accommodation as approved jointly by the Chief Financial Officer and Commissioner of Community Development and Health.