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DOWNTOWN EVENT & ENTERTAINMENT DISTRICT

# Accommodations and Sales Taxes - Review of Other Municipalities

AUGUST 2024

| Accommodations and Sales Taxes by Province |   |                           |                        |   |                                 |
|--|---|---------------------------|------------------------|---|---------------------------------|
| Jurisdiction                               | Mandatory Hotel Tax in Major Markets                                | Mandatory Tax Rate        | Voluntary DMF          | Provincial Sales Tax or Harmonized Sales Tax Rate | Federal GST (if not harmonized) |
| <b>Alberta</b>                             | <b>AB Tourism Levy (provincial)</b>                                 | <b>4%</b>                 | <b>N/A</b>             | <b>N/A</b>  | <b>5%</b>                       |
| Calgary                                    | AB Tourism Levy   | 4%                        | 3%                     | N/A   | 5%                              |
| Edmonton                                   | AB Tourism Levy   | 4%                        | 3%                     | N/A   | 5%                              |
| Lethbridge                                 | AB Tourism Levy   | 4%                        | 2%                     | N/A   | 5%                              |
| Red Deer                                   | AB Tourism Levy   | 4%                        | 2%                     | N/A   | 5%                              |
| <b>British Columbia</b>                    | <b>Yes Municipal Regional and Distrcit Tax (MRDT)</b>               | <b>3% MRDT</b>            |                        | <b>PST = 8%</b>                                   | <b>5%</b>                       |
| Vancouver                                  | MRDT, Plus Major Event MRDT (MEMRDT), and Destination Marketing Fee | 3% MRDT + 2.5% MEMRDT     | 1.5% (Downtown Hotels) | PST = 8%  | 5%                              |
| Manitoba                                   | Selected Municipalities   | N/A                       | N/A                    | PST = 7%  | 5%                              |
| Winnipeg                                   | Municipal Accommodations Tax  | 6% starting April 1, 2024 | N/A                    | PST = 7%  | 5%                              |
| Nova Scotia                                | Yes (provincial)  | 3%                        | N/A                    | HST = 15%   | N/A                             |
| Ontario                                    | Yes (MAT)   | Ranges from 4-6%          |                        | HST = 13%   | N/A                             |
| Toronto                                    | Yes   | 6% (May 2023)             |                        | HST = 13%   | N/A                             |
| Prince Edward Island                       | Yes (Charlottetown)   | 3%                        |                        | HST = 15%   | N/A                             |
| New Brunswick                              | Yes (Moncton, etc)  | 3.50%                     | N/A                    | HST = 15%   | N/A                             |
| Newfoundland and Labrador                  | Yes (St. John's)  | 4%                        |                        | HST = 15%   | N/A                             |
| Quebec                                     | Yes (provincial)  | 3.50%                     | N/A                    | QST/GST= 14.975%                                  | N/A                             |
| <b>Saskatchewan</b>                        | <b>None</b>   | <b>N/A</b>                |                        | <b>PST = 6%</b>                                   | <b>5%</b>                       |
| <b>Saskatoon (current state)</b>           | <b>N/A</b>  | <b>N/A</b>                | <b>3%</b>              | <b>PST = 6%</b>                                   | <b>5%</b>                       |
| <b>Saskatoon (DEED)</b>                    | <b>N/A</b>  | <b>5.9% *</b>             | <b>N/A</b>             | <b>PST = 6%</b>                                   | <b>5%</b>                       |

\* 3.65% Accommodations Contribution Surcharge to support DEED and 2.25% mandatory DMF.

For comparisons purposes, using a room rate of \$200 per night across various major Canadian cities, the proposed Accommodations Funding Contribution would result in Saskatoon rates being slightly lower than all these comparable cities with the exception of those located in Alberta.

| City                    | Room Price (\$) | Province-wide Hotel Tax | Municipal Mandatory Tax | Voluntary DMF | PST/HST        | GST            | Total Tax Burden | Total Price (incl Taxes) |
|-------------------------|-----------------|-------------------------|-------------------------|---------------|----------------|----------------|------------------|--------------------------|
| Vancouver               | \$200           | \$6.00                  | \$5.00                  | \$3.00        | \$17.12        | \$10.70        | \$41.82          | \$241.82                 |
| Calgary                 | \$200           | \$8.00                  | N/A                     | \$6.00        | N/A            | \$10.70        | \$24.70          | \$224.70                 |
| Edmonton                | \$200           | \$8.00                  | N/A                     | \$6.00        | N/A            | \$10.70        | \$24.70          | \$224.70                 |
| Letbridge               | \$200           | \$8.00                  | N/A                     | \$4.00        | N/A            | \$10.60        | \$22.60          | \$222.60                 |
| Winnipeg                | \$200           | N/A                     | \$12.00                 | N/A           | \$14.84        | \$10.60        | \$37.44          | \$237.44                 |
| <b>Saskatoon (DEED)</b> | <b>\$200</b>    | <b>N/A</b>              | <b>\$11.80</b>          | <b>N/A</b>    | <b>\$12.71</b> | <b>\$10.59</b> | <b>\$35.10</b>   | <b>\$235.10</b>          |
| Toronto                 | \$200           | N/A                     | \$12.00                 | N/A           | \$27.56        | N/A            | \$39.56          | \$239.56                 |
| Ottawa                  | \$200           | N/A                     | \$10.00                 | N/A           | \$27.30        | N/A            | \$37.30          | \$237.30                 |