



Notice to Accommodation Providers: Municipal Accommodation Tax Implementation in Clarington

Dear Accommodation Provider,

We are writing to inform you that Clarington Council has directed staff to develop a Municipal Accommodation Tax (MAT) by-law. This tax is proposed to apply to hotels, motels, and short-term rentals (such as Airbnb and Vrbo) in Clarington. The MAT is anticipated to take effect in spring 2026, pending final Council approval.

What is the MAT and why is it being implemented in Clarington?

The MAT is a provincially authorized visitor-funded tax that municipalities can apply to short-term accommodations. It was established under the Stronger, Healthier Ontario Act, 2017 (Bill 127) and is regulated through Ontario Regulation 435/17. These laws give municipalities the authority to implement the MAT by way of by-law and require that revenues be used to promote tourism.

More than 70 Ontario municipalities already have a MAT in place, including the City of Oshawa, Town of Whitby, Town of Ajax, and City of Pickering. Clarington is preparing to implement the MAT, pending final Council approval, to create a dedicated, visitor-funded revenue stream that will be reinvested into tourism promotion and product development. This will help attract visitors, support local businesses, and strengthen our economy.

What to expect:

- **Training and Remittance:** The Municipality has partnered with the Ontario Restaurant, Hotel & Motel Association (ORHMA) to act as the collection agent. ORHMA will provide training and resources before the MAT takes effect.
- **Ongoing Communication:** Your designated contact will receive updates, training invitations, and compliance information as the implementation progresses.

Action Required

To help us prepare for a smooth rollout, please complete the following steps:

1. Designate a Primary Contact

Please provide the following information for your organization (or each property, if you operate more than one in Clarington):

- Name and title of your MAT contact
- Email address and phone number
- Business name and address

Please submit this information to:

Glen Macfarlane, Economic Development Officer

Email: gmacfarlane@clarington.net

Phone Number: 905-623-3379 ext. 2446

2. Review the MAT Information Webpage

Visit our dedicated MAT webpage for FAQ's, timelines, and resources:

www.clarington.net/MAT

3. Complete the Stakeholder Survey

Your input is important. Please complete the short survey included on the webpage to help inform the final MAT by-law.

Please Note: You will need to create a Clarington Connected account in order to provide feedback. This is to ensure that comments are only being submitted by Accommodation Providers instead of the general public. To create an account, click the 'join' button in the upper right corner of the webpage and follow the prompts.

Support and Questions:

If you have any questions in the meantime, please contact Glen Macfarlane at gmacfarlane@clarington.net or (905) 623-3379 ext. 2446.

Thank you for your cooperation and for the important role you play in Clarington's visitor economy. We look forward to working with you on a smooth and successful implementation.

Sincerely,

Paul Pirri
Paul Pirri

Director, Economic Development

Municipality of Clarington