



By-law 2025-128

A by-law to amend By-law 2018-116, being a by-law to impose a tax in respect of the purchase of transient accommodation within the boundaries of the City of Markham.

NOW THEREFORE the Council of the Corporation of the City of Markham ENACTS as follows:

By-law 2018-116, as amended, is hereby further amended as follows:

1. THAT, effective as of April 1, 2026, Section 2 of the By-law is amended to delete the phrase "four (4) per cent" and replace same with "six percent (6%)".
2. THAT the following be added as a new Subsection 2(b):

"2(b) **Transition Period.** For the purposes of this By-law, the phrase "**Transition Period**" shall mean the period of time commencing on April 1, 2026 and ending on December 31, 2027. Notwithstanding anything else contained in this By-law, during the Transition Period only:

- (i) For the purposes of this Section, the phrase "**MAT Threshold**" means the amount of \$1,200,000.00 of MAT collected and remitted to the City per annum.

In the event that a Provider reaches the MAT Threshold in 2026, such Provider shall not collect any further MAT for the remainder of 2026 only, but shall continue to provide the applicable MAT remittance forms and associated documentation to the City. In the event that a Provider reaches the MAT Threshold in 2027, such Provider shall not collect any further MAT for the remainder of 2027, but shall continue to provide the applicable MAT remittance forms and associated documentation to the City. The MAT Threshold shall not be applicable after December 31, 2027.", and,

3. THAT all other provisions of By-law 2018-116, as amended, which are not inconsistent with the provisions of this By-law, shall continue to apply.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 16TH DAY OF DECEMBER 2025.



Kimberley Kitteringham
City Clerk



Frank Scarpitti
Mayor