REGULATION # 142/2005 Effective: Mar. 18/05

## PROVINCE OF BRITISH COLUMBIA

# ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

248

, Approved and Ordered MAR 17 7005

Lieutenant Governor

### **Executive Council Chambers, Victoria**

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that

- (a) the Eligible Entities Regulation, B.C. Reg. 73/2004, is amended as set out in Schedule 1, and
- (b) the Additional Tax Regulation for the Sun Peaks Mountain Resort Area, as set out in Schedule 2, is made.

Minister of Finance

Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section:- Hotel

Hotel Room Tax Act, R.S.B.C. 1996, c. 207, s. 43 (2) (e), (f), (g)

Other (specify):-

OIC 203/2004

### SCHEDULE 1

1 The Eligible Entities Regulation, B.C. Reg. 73/2004, is amended by adding the following section:

### **Qualification of Entities (Sun Peaks Mountain Resort Area)**

- 2 (1) In this section, "Resort Area" means the land comprising the Sun Peaks Mountain Resort Area, as set out in Minister's Order 135/1996.
  - (2) An entity is qualified to be eligible to request that a regulation be made under section 43 (2) (e) (ii) of the *Hotel Room Tax Act* if the entity
    - (a) is a not-for-profit business association,
    - (b) has a place of business in the Resort Area, and
    - (c) engages in
      - (i) tourism marketing on behalf of persons in the Resort Area,
      - (ii) tourism programs and projects in the Resort Area, and
      - (iii) organizing, contributing to or facilitating funding for the capital cost of constructing a public road from the Resort Area to Highway 1 (Trans Canada).

### SCHEDULE 2

# ADDITIONAL TAX REGULATION FOR THE SUN PEAKS MOUNTAIN RESORT AREA

#### Definition

- 1 In this regulation:
  - "Act" means the Hotel Room Tax Act;
  - "Resort Area" means the land comprising the Sun Peaks Mountain Resort Area, as set out in Minister's Order 135/1996.

### Applicability of additional tax

2 September 30, 2005 is the prescribed date after which section 3 of the Act applies in respect of accommodation purchased in the Resort Area.

### Prescribed rate of additional tax payable

The additional tax payable under section 3 (1) of the Act is 2% of the purchase price of accommodation purchased in the Resort Area.

### Prescribed purposes for expenditure of additional tax

- 4 The Sun Peaks Mountain Resort Association may spend the amount paid to it out of the revenue collected from the additional tax for
  - (a) tourism marketing, programs and projects, and
  - (b) funding for the capital cost of constructing a public road from the Resort Area to Highway 1 (Trans Canada).

### Repeal

5 This regulation is repealed effective October 1, 2010.