



UNIVERSITY OF  
CALGARY

# THE STATE OF SHORT-TERM RENTAL REGULATION IN CANADA



## A COMPARATIVE ANALYSIS OF 25 MUNICIPALITIES

**Anna I. Cameron and Dr. Lindsay M. Tedds**

Department of Economics, University of Calgary

Prepared for The City of Calgary  
*Updated October 2023*

*This research paper was produced as part of the City of Calgary–Urban Alliance Agreement made effective on 12 January 2023 (Research Services File Number 1060024). The City of Calgary is collaborating with researchers at the University of Calgary (UCalgary), under the Urban Alliance partnership, on a multi-year study of Calgary’s short-term rental market. The goals of the study are to build a comprehensive evidence base on Calgary’s STR market (including impacts, challenges, and opportunities), and to use this information to recommend a tailor-made STR policy framework for Calgary that can be adapted as market conditions change. Engagement with Calgarians and interested parties is an important component of the Short-Term Rental Study. The authors thank the City of Calgary for funding this work.*

# TABLE OF CONTENTS

<b>INTRODUCTION .....</b>	<b>4</b>
<b>SECTION 1: UNDERSTANDING STR POLICY .....</b>	<b>6</b>
THE POLICY TOOLBOX .....	6
A FRAMEWORK FOR STR POLICY .....	7
<b>SECTION 2: A BIRD'S-EYE VIEW OF STR POLICY IN CANADA .....</b>	<b>9</b>
MUNICIPAL POWERS AND THE CONSTITUTIONAL CONTEXT .....	9
STR POLICY IN 25 CANADIAN MUNICIPALITIES .....	9
<b>SECTION 3: POLICY GOALS, DEFINITIONS, AND PROHIBITIONS .....</b>	<b>13</b>
POLICY GOALS .....	13
DEFINITIONS AND PROHIBITIONS .....	18
SPATIAL RULES, QUOTAS, AND MORATORIUMS .....	19
<b>SECTION 4: LICENSING SYSTEMS AND OPERATIONAL AND SAFETY STANDARDS .....</b>	<b>24</b>
LICENCE TYPES .....	24
APPLICATIONS, OPERATIONAL RULES, AND GUEST SAFETY STANDARDS .....	27
EXTENDING REGISTRATION FRAMEWORKS .....	28
<b>SECTION 5: TAXATION .....</b>	<b>32</b>
SALES TAXES .....	32
PROVINCIAL TAXES ON TOURIST ACCOMMODATION .....	33
MUNICIPAL TAXES .....	35
<b>SECTION 6: COMPLIANCE AND ENFORCEMENT .....</b>	<b>38</b>
SOFT STRATEGIES .....	38
LICENCE-ORIENTED MEASURES .....	38
TRADITIONAL ENFORCEMENT: COMPLAINTS, AUDITS, AND INSPECTIONS .....	39
PLATFORM ENGAGEMENT .....	39
<b>SECTION 7: BRINGING IT TOGETHER .....</b>	<b>43</b>
A TYPOLOGY OF CANADIAN RESPONSES .....	43
PROMISING PRACTICES .....	45
GAPS AND OPPORTUNITIES .....	46
<b>CONCLUDING THOUGHTS .....</b>	<b>48</b>
<b>REFERENCES .....</b>	<b>50</b>
<b>REFERENCED LEGISLATION AND BYLAWS .....</b>	<b>55</b>

# INTRODUCTION

**The emergence and continued growth of the short-term rental market has produced many tensions in communities around the world.**

Over the past decade, digital peer-to-peer accommodation platforms have expanded and transformed the practice of home sharing internationally, producing not only a distinct STR market, but also a marked change in how we travel and share space. However, the rise of platform-driven home sharing has been contentious, with the growing STR market garnering dichotomous characterizations (Dolnicar 2017; Guttentag 2015; Tedds et al. 2021). That is, while it is lauded as a source of economic benefit and social innovation (Finck and Ranchordàs 2016; Sigala and Dolnicar 2017), and is celebrated for its responsiveness to consumer preferences and needs (Guttentag et al. 2018), the market is also viewed as an unwelcome agitator by the hospitality industry (Benner 2017; Zervas, Proserpio, and Byers 2017), a driver of increased noise and nuisance in neighbourhoods (Gurran and Phibbs 2017), and a contributor to rising gentrification (Wachsmuth and Weisler 2018), housing unaffordability (Barron, Kung, and Proserpio 2021; Li, Kim, and Srinivasan 2022), and over-tourism (Cocola-Gant and Gago 2019).

These tensions are both a consequence of and exacerbated by the fact that much of the STR activity unfolding in urban areas today challenges notions of home, community, and economy. In doing so, the STR market encourages new configurations of use and ownership, and actively contributes to the rearticulation of patterns of urban interaction and development (Davidson and Infranca 2015). The implications for urban policy, planning, and governance are wide-reaching. For example, some scholars describe the present iteration of the STR phenomenon as a form of disruptive innovation, as it alters existing regulatory and planning practices, complicates liability, and outpaces legislation (Guttentag 2015; Interian 2016). It is therefore unsurprising that the STR market and its attendant tensions, pressures, and challenges have sparked a proliferation of policy responses in recent years – most often at the local level – where authorities are seen to be on the front lines of STR activity and its impacts.

**Governments have struggled to regulate short-term rentals effectively.**

Effective management of the STR market has been an enduring challenge. Not only has the platform economy more broadly caught planning scholars and practitioners “on the back foot” (Kim 2019, 261), but its novel structure, activity, and effects also confound standard regulatory approaches. For one, STR activity does not always map neatly to traditional frameworks and processes; instead, interactions and effects can occupy grey areas in terms of land use, economic undertakings, and legality (Johal and Zon 2015; Tedds et al. 2021; Zale 2016), requiring the delineation of new definitions, categories of activity and use, and most importantly, policy and regulatory approaches. Authorities also report significant enforcement challenges, since detection of STR operations can be difficult, local governments may not have sufficient resources and capacity to address the nature and scale of market activity, and the comprehensive data needed for effective enforcement are held by platforms (Colomb and Moreira de Souza 2023; Ferreri and

Sanyal 2018; Gurran and Phibbs 2017; Leshinsky and Schatz 2018). Finally, the policy and governance issues raised by the STR market implicate several orders of government and are multi-faceted, requiring coordination across a range of planning, policy, and legal sub-fields on matters of property rights, land use, consumer protection, taxation, health and safety, competition, community planning, and more (Vith et al. 2019).

**Most cities in Canada are currently grappling with short-term rental policy, whether by introducing regulations for the first time or by making changes to existing rules.**

These tensions and challenges also apply to Canada's STR market, which has grown considerably in recent years. This growth has been met with a significant policy push: as of 2023, major cities in most Canadian provinces, along with many smaller municipalities and towns, had adopted STR regulations of some variety. Research on STR policy in the Canadian context is fairly limited,<sup>1</sup> however, with most scholarship maintaining a focus on major urban destinations in Europe and the United States (Guttentag 2019). As policymakers across Canada continue to grapple with the STR phenomenon, a strengthened evidence base regarding both the current state and nature of STR regulation in Canada, as well as gaps, challenges, and promising avenues for reform, will be crucial to devising effective and equitable policy and governance responses.

**This report builds on growing interest in and movement on short-term rental policy in Canada and is organized around two objectives.**

1

To assess the first major wave of STR market policy in Canada through a comparative 'stock-taking' of approaches adopted in 25 municipalities.

2

To draw comparisons and distinctions across responses to inform a discussion about trends, policy considerations, and wise practices—in Canada and beyond.

The report is divided into seven sections. Section 1 — Understanding STR Policy — provides a broad overview of STR policy aims and approaches, and sets out a useful way of thinking about the range of strategies, policies, laws, and regulations that make up the instrument mix (or policy toolbox) available to governments for managing the STR market. In Section 2 — A Bird's-Eye View of STR Policy in Canada — we introduce the 25 municipalities examined in the report and provide high-level information about the presence or absence of regulations in these jurisdictions. Sections 3 through 6 compare STR policy in Canadian municipalities across four categories: policy goals,

---

<sup>1</sup> A handful of policy reports (Jamasi 2017; Jamison and Swanson 2021) have examined Canadian regulations, but there is no peer-reviewed research on the topic. Canadian research is largely focused on pricing (Gibbs et al. 2018); tourism sector impacts (Guttentag et al. 2018; Sovani and Jayawardena 2017); spatial trends in listings and housing implications (Combs, Kerrigan, and Wachsmuth 2020); and links to gentrification and financialization (Grisdale 2019).

definitions, and prohibitions; licensing systems and standards; taxation; and compliance and enforcement strategies. In Section 7 — Bringing It Together — we synthesize the results of our analysis, discussing promising or wise practices, gaps, and opportunities.

# 1. UNDERSTANDING STR POLICY

## THE POLICY TOOLBOX

Experts have identified a broad array of policy, planning, legal, and regulatory measures and tools – which we refer to collectively as the STR policy toolbox – from which authorities draw to piece together management approaches for the STR market.<sup>2</sup> These tools and instruments span a number of frameworks: zoning and land use planning (e.g., use classifications, spatial restrictions, parking rules, etc.); tourist accommodation legislation and business licensing (e.g., permits and/or registration, imposition of operational, safety, and insurance standards); and taxation (e.g., accommodation taxes, etc.). Compliance and enforcement measures – from soft mechanisms involving public awareness campaigns and educational materials, to proactive audits and inspections – also constitute a key element of STR policy.

Policy tools are used to manage STR activity in five key ways (Colomb and Moreira de Souza 2021)—what we view as policy strategies. These strategies include impacting and controlling the existence, visibility, and quality of STRs; influencing the overall quantity and geographical distribution of STRs; managing the distinction and balance between different types of STR operations; influencing STR platform practices; and taxing STR activity appropriately. These strategies can be thought of as aligning with or advancing one or more of the following broader policy goals:

- managing local impacts (e.g., availability of rental housing ) and preserving neighbourhoods
- upholding operational and safety standards, while advancing consumer protection
- recovering community-level costs of STR operations; and
- fostering high compliance.

Table 1 (p. 7) summarizes the connections among policy goals, strategies, measures and tools, and the frameworks through which they can be introduced.

---

<sup>2</sup> The scholarship that has shaped our understanding of STR policy and spans case studies (e.g., Ferreri and Sanyal 2018; Grimmer, Vorobjovas-Pinta, and Massey 2019; Lee 2016; Valentin 2020; Verdouw and Eccleston 2023), comparative papers (e.g., Colomb and Moreira de Souza 2021; Dredge et al. 2016; Furukawa and Onuki 2019; Hübscher and Kallert 2022; Jamasi 2017; Nieuwland and van Melik 2020; von Briel and Dolnicar 2020), and general regulatory analyses (e.g., Finck and Ranchordàs 2016; Gurran and Phibbs 2017; Interian 2016; Jefferson-Jones 2015; Leshinsky and Schatz 2018; Miller 2016).

**TABLE 1: POLICY MEASURES BY GOAL, STRATEGY, AND RELEVANT FRAMEWORK**

Policy Goal	Strategies	Example Measures and Tools	Relevant Frameworks
Manage local impacts and preserve neighbourhoods	Influence quantity, spatial distribution of STRs Achieve balance across STR types	Tiered licensing Full or targeted prohibitions Annual night caps Licence quotas or moratoriums Parking rules Zonal/density-based restrictions	<b>Zoning/Land Use Bylaw</b>  Tourist Accommodation Legislation/Regulations  <b>STR/Business Licence Bylaw</b>
Uphold operational and safety standards; advance consumer protection	Impact/control existence and quality of STRs	Permit/registration system for operators Pre-licence inspections Floor and safety plans Informational requirements Insurance requirements	<b>STR/Business Licence Bylaw</b>  Tourist Accommodation Legislation/Regulations  <b>Zoning/Land Use Bylaw</b>
Recover community-level costs	Tax STR activity	Accommodation tax Broadening purposes towards which tax revenues can be applied (e.g., housing)	Tax Legislation/Regulations
Foster high compliance	Control visibility of STRs Encourage platform practices	Audits Public education campaigns Registration databases Requiring platforms to share data, support enforcement (listing removal, grey-outs, licence review) Data Sharing Agreement or Memorandum of Understanding	Tourist Accommodation Legislation/Regulations  <b>STR/Business Licence Bylaw</b>

Note: Frameworks in bold are those over which Canadian municipalities generally have authority.

## A FRAMEWORK FOR STR POLICY

A growing body of regulatory scholarship concerned with the STR market also addresses key principles and priorities for designing policy frameworks – that is, in selecting from the policy toolbox – with a focus on developing considered approaches attuned to local dynamics and associated strategies; building a strong foundation through clear definitions and prohibitions; prioritizing enforcement; and engaging platforms.

On the first point, scholars emphasize that there is no one-size-fits-all approach to regulation, and that processes should differ by jurisdiction, particularly given the distinct consequences interventions are likely to have (Gurran and Phibbs 2017; Nieuwland and van Melik 2018). To ensure localized responses, jurisdictions can study community impacts (Major 2016) and undertake policy mapping exercises (Dredge et al. 2016); these approaches can help authorities to both understand market effects and complexities, as well as link actions and interventions to specific impacts (Gottlieb 2013). Such information can also support targeted responses, such as neighbourhood-level limits on use (Crommelin, Troy, Martin, and Parkinson 2018; Pearce 2016). Others suggest aligning objectives and management with broader initiatives, such as tourism



strategies and destination planning (Gurran 2018), comprehensive community plans and goals (Gottlieb 2013), and housing strategies (Crommelin et al. 2018).

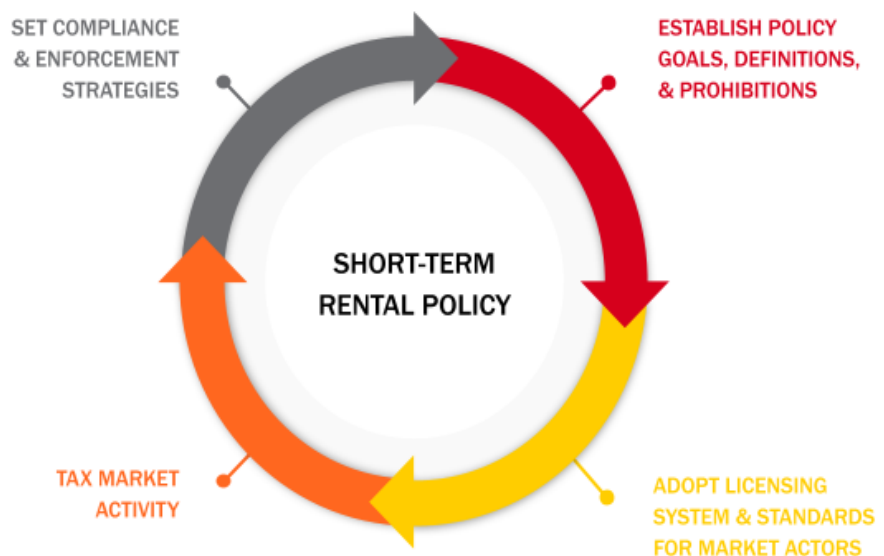
Second, jurisdictions should, at the outset of strategy development and tool selection, establish clear definitions and concepts (Dredge et al. 2016), distinguish between or among operator types (Wegmann and Jiao 2017), and clarify and define use classifications for STR unit types within planning frameworks (Crommelin et al. 2018; Pearce 2016).

Meaningful enforcement is another priority (Gurran 2018), and can be achieved by introducing registration requirements that enable authorities to track compliance (Crommelin et al. 2018); by resourcing dedicated enforcement staff (Leshinsky and Schatz 2018; Wegmann and Jiao 2017) or forming a STR-specific group within administration (Allen 2017); and by undertaking targeted enforcement (Major 2016). Some also argue that compliance rates may be improved by avoiding overly burdensome regulatory schemes (Guttentag 2015; Major 2016), particularly as confusing requirements spanning multiple frameworks and regulatory bodies can undermine voluntary compliance on the part of operators (Leshinsky and Schatz 2018).

Finally, frameworks should impose greater obligations on platforms (Colomb and Moreira de Souza 2021; Finck and Ranchordàs 2016; Leshinsky and Schatz 2018; Pearce 2016). This could involve agreements that require platforms to impose online controls or nudges (Guttentag 2015), including sharing information about requirements with prospective operators, creating mandatory licence fields, and deactivating listings after a night cap is met. Platform collaboration can also support access to data on listing and operator types, patterns of use, and the nature of violations, thereby enabling adjustment as the market changes.

The adjacent diagram depicts a multi-dimensional understanding of STR policy, which builds on the principles and priorities discussed above, and takes into consideration the range of policy tools available to authorities for regulating STR activity. These

dimensions can be imagined as interlocking processes that can, when enacted together, support comprehensive and strategic management of the STR market. This visual also reflects the knowledge that, in practice, various components of STR policy are interdependent and mutually-reinforcing. Later in the report, we'll use these dimensions to structure our comparative analysis.





## 2. A BIRD’S-EYE VIEW OF STR POLICY IN CANADA

### MUNICIPAL POWERS AND THE CONSTITUTIONAL CONTEXT

Though policymaking on the topic of the STR market has primarily taken place at the local level in Canada, these efforts unfold within – and are likewise constrained by – the structures of Canada’s federal arrangements. This not only means that all orders of government in have some role to play in STR policy, but also that municipalities, given the constitutional division of powers, are limited in what form their role can take. We need to be aware of these relationships and constraints when examining the actions of local governments and thinking about new strategies and approaches.

One reason for examining the federal context is that a range of provincial, territorial, and federal laws also apply to STRs, and therefore complement municipal rules within what can be viewed as multi-level governance structures (even if they are not explicitly coordinated as such). These include provincial legislation and regulations that establish and enforce licensing systems and operating standards for tourist accommodation (including STRs), and federal and provincial/territorial taxes, such as income, sales, and accommodation taxes, which apply to STR transactions. An understanding of these frameworks and their interaction with local policies is necessary to piece together an accurate picture of how the STR market is managed in Canada.

The federal context also reflects particular constitutional arrangements, which have the effect of limiting how governments of different orders can contribute to policymaking. Specifically, Canada’s constitution establishes municipalities as an area of provincial legislative competence, meaning that local governments have legal authority over such areas as land-use, business licensing, and taxation only to the extent that these powers have been devolved to them through provincial statutes. These arrangements between provincial/territorial and municipal governments vary considerably by province/territory and by municipal government (based on differences in size, role, and function), and are often reflected in city charters. This feature of Canadian federalism complicates the comparability of regulatory approaches, both within the Canadian context and especially when looking at measures adopted internationally.

### STR POLICY IN 25 CANADIAN MUNICIPALITIES

In this report, we compare STR management efforts in 25 Canadian municipalities across the four dimensions of STR policy frameworks outlined in Section 1. We selected jurisdictions on the basis of geographic and contextual representation, in an aim to represent not only the whole of Canada, but also a range of urban contexts – from bustling metropolises like Toronto, to growing mid-sized cities like Halifax, to mountain and resort towns that fuel domestic and international tourism. As a result, our review includes all thirteen provincial/territorial capitals, plus the Canadian capital of Ottawa; six municipalities that are not capitals, but which are the largest metropolitan centre in the province; and five travel destinations of various kinds (e.g., mountain towns, summer vacation hubs, tourist centres). Table 2 (p. 10) provides an overview of the presence and absence of STR

policies, including taxes, in the municipalities examined in the report. We supplement this with a visual depiction of the evolution of STR policy in Canada over the past decade (Table 3; pp. 11-12).

**TABLE 2: SNAPSHOT OF STR POLICIES IN CANADIAN JURISDICTIONS**

Province/territory	Capital city	Large city	Tourist destination
BRITISH COLUMBIA ▲	Victoria	Vancouver	Tofino
		Kelowna	Whistler
ALBERTA ▲	Edmonton	Calgary	Banff
SASKATCHEWAN	Regina	Saskatoon	
MANITOBA	Winnipeg		Churchill ▲
ONTARIO	Ottawa ▲	Hamilton ▲	Niagara-on-the-Lake ▲
	Toronto ▲		
QUÉBEC ▲	Québec City	Montréal	
NEW BRUNSWICK	Fredericton ▲		
NOVA SCOTIA	Halifax ▲		
PRINCE EDWARD ISLAND	Charlottetown ▲		
NEWFOUNDLAND & LABRADOR	St. John's ▲		<b>Legend</b> Accommodation Tax ▲ Measures in Force ■ Measures Expected ■
YUKON	Whitehorse		
NORTHWEST TERRITORIES	Yellowknife		
NUNAVUT	Iqaluit		

Note: In British Columbia, the province oversees tax legislation; however, revenue is received and allocated locally.

As of September 2023, all municipalities in our review, with the exception of Whitehorse and Winnipeg, had some form of STR policy in place – whether a tax, land-use rules, or a licensing scheme – either locally or at the provincial/territorial level. Notably, four provinces – Quebec, Nova, Scotia, Prince Edward Island, and Newfoundland – have adopted licensing systems for tourist accommodation, including STRs.<sup>3</sup> Saskatoon and Winnipeg are the only provincial municipalities in which an accommodation tax is not currently applied to STR bookings. In Winnipeg, Council has approved a regulatory framework for STRs, which includes a licensing system and the extension of the existing Accommodation Tax to STR bookings (City of Winnipeg 2023), and bylaw development is underway (Unger 2023). In Hamilton, a licensing system will be launched in December 2023 and enforced starting in January 2024 (City of Hamilton 2023).

<sup>3</sup> This report does not consider legislation proposed recently in British Columbia through the *Short-Term Rentals Accommodations Act*. For information, see <https://www2.gov.bc.ca/gov/content/housing-tenancy/short-term-rentals>.



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Niagara-on-the-Lake										
Ottawa										
Toronto										
QUÉBEC										
Montréal										
Québec City										
NB										
Fredericton										
Nova Scotia										
Halifax										
PEI										
Charlottetown										
NL										
St. John's										
YUKON										
Whitehorse										
NWT										
Yellowknife										
NUNAVUT										
Iqaluit										

### 3. POLICY GOALS, DEFINITIONS, AND PROHIBITIONS

Effective policy frameworks for the STR market rest on the articulation of guiding principles, objectives, and/or policy intent, as well as the establishment of clear definitions pertaining to the market. Once these fundamental aspects have been determined, authorities can work to outline operation types and market actors, as well as set dwelling-specific, use-based, and spatial restrictions that advance principles and goals. Together, these decisions create a foundation from which effective licensing, management, and enforcement can be pursued: they establish the bounds of permissible activity given stated policy objectives and within the context of local strategies, constituent policies, and the bylaws designed to enact them.

#### POLICY GOALS

Governments articulate policy goals in a number of ways. At the local level, city councils (or individual councillors) can raise items for study and reform in response to emerging issues and municipal goals, and often outline policy objectives at the same time. Policy rationale is often also articulated through guiding principles or objectives for regulatory development put forward by Administration in reports to Council. Municipalities also develop community plans, which establish a vision, set out policies, guide the planning and regulatory strategies pursued within a jurisdiction, and provide justification for the use of tools, such as zoning and business licensing. Depending on the jurisdiction, these plans can specify direct policy actions on granular issues including STR reform. Other strategic documents, such as housing strategies, can communicate clear policy objectives and actions in a similar way.

Understanding the policy rationale and objectives guiding STR reform is useful when comparing approaches across jurisdictions, as it can help link regulatory responses to key issues in the market, as well as broader local dynamics. Such information can support comparisons across jurisdictions, particularly in terms of establishing wise practices that account for local differences in capacity, instrument availability, economic context, housing issues, and more. It can also support assessments of the effectiveness and suitability of existing regulatory approaches: that is, understanding policy intent is vital when assessing whether regulations are achieving their purpose.

In Table 4 (pp. 14-16), we summarize the core objectives informing STR policy in the 25 jurisdictions in our review. To establish a sense of policy intent and identify guiding objectives for STR policies adopted in the jurisdictions in this review, we examined Community/Official Plans, Council policies, staff reports to Council on STR reform, and housing strategies. Overall, this review indicates that curtailing or preventing housing market impacts – particularly in the long-term rental market – is a key policy objective for many jurisdictions, with over half of municipalities indicating this as a policy objective in some way. Other common objectives include limiting impacts on communities and neighbours (including in terms of noise and nuisance), ensuring ample tourist accommodation to support local markets, and enabling primary residence STR income as a stream of income for residents.

**TABLE 4: OBJECTIVES DRIVING STR POLICY IN CANADA**

	Policy intent
Kelowna	<p><u>Guiding Principles - Regulation:</u> Protect LTR housing supply. Prevent negative impacts on neighbours. Ensure equity among STR providers. (City of Kelowna 2018)</p> <p><u>Community Plan:</u> Objective 4.14. Protect rental stock in Urban Centres / Policy 4.14.3 STRs: Ensure STR limits impact on LTR supply. Objective 5.13. Protect rental housing stock (Core Area) / Policy 5.13.3. STRs: Ensure STRs do not negatively impact LTR supply. Objective 6.10. Prioritize construction of purpose-built rental housing (The Gateway) / Policy 6.10.5. STRs: Ensure STR limits impact on the LTR supply.</p> <p><u>Housing Strategy:</u> Actions - Update regulations to protect rental stock from impacts of STRs: Develop policy &amp; regulations regarding STRs to address impacts to the rental market.</p>
Tofino	<p><u>Community Plan:</u> <i>Future Land Use:</i> Restrict development of commercial accommodation, including STRs. <i>Housing Policies:</i> Discourage STRs in residential zones. Monitor vacation rentals to ensure no negative impact on LTR stock, existing neighbours/neighbourhoods. (Corporation of the District of Tofino 2021)</p>
Vancouver	<p><u>Regulatory Goals:</u> Bring STR industry into regulatory framework. Ensure PR requirement is met to protect LTR stock. Improve building, fire safety. Encourage neighbourhood fit. Optimize enforcement &amp; ensure regulatory equity. Increase public understanding of noncompliance repercussions. Harmonize compliance. Recover costs in long-term [Staff Report to Council (City of Vancouver 2017)]</p> <p><u>Housing Strategy:</u> Ensure existing housing is serving people who currently or intend to live and work in Vancouver. Key Actions: Implement Short-Term Rental regulations to protect long-term renters while also enabling homeowners and renters to make supplemental income from their principal residence.</p>
Victoria	<p><u>Housing Strategy:</u> <i>Goal One: Focus on Renters</i> – STR Policy Review - Review the STR policy and proactive enforcement efforts and consider opportunities for directing program revenue to affordable housing.</p>
Whistler	<p><u>Council Policy:</u> <i>Guiding Principles:</i> Protect VA bed base; maintain warm beds; support visitor experience service quality; provide range of accomm types, arrangements; support efficient property management, operations, maintenance &amp; reinvestment; provide clarity &amp; certainty regarding use requirements &amp; rental agreements; remove RMOW from property mgmt; prohibit nightly rentals in res. areas. <i>Res. Accom.</i>: Maintain &amp; reinforce zoning restrictions, business regs to prohibit TA use; Maximize use of res. properties to support employee housing; Implement reg. changes that will facilitate active enforcement; Work with property mgmt companies, platforms, service providers to support zoning &amp; business regs; Enforce against illegal rentals using available tools &amp; leg. powers. Amend business regs to prohibit marketing of illegal rentals, adopt available adjud. processes; Recognize &amp; maintain B&amp;B, pension zoned properties within res. areas, but do not support new. Amend zoning for B&amp;Bs to have onsite manager. (Resort Municipality of Whistler 2017)</p> <p><u>Community Plan:</u> Visitor Accommodation - "VA and tourist capacities have achieved a healthy balance. Nightly and TA have not displaced residential uses and housing in Whistler's residential neighbourhoods. Goal - 5.5.I Maintain appropriate supply and variety of VA to support Whistler's sustainable year-round tourism economy. 5.5.1.3. Policy - Balance the VA supply with Whistler's resort community capacity and growth management principles; 5.5.1.8. Policy - Actively enforce against illegal VA use of residential properties.</p>
Banff	<p><u>Land Use Bylaw purpose:</u> To provide for orderly, economic, beneficial, &amp; environmentally sensitive development of Town given objectives to: Maintain Town as part of World Heritage Site; serve as a centre for accommodation &amp; other goods &amp; services for Park visitors; serve as centre for widest possible range of interpretive &amp; orientation services to Park visitors; maintain &amp; enhance community character complementary to surrounding natural environment; provide comfortable living community for persons who need to reside in the Town.</p>
Calgary	<p><u>Regulatory Goals:</u> To ensure appropriate level of safety and regulatory oversight – business licence, land use, and safety code (fire and building) requirements, as well as bylaw education and compliance measures – commensurate with scale and purpose [STR Scoping Report (City of Calgary 2018)].</p>
Edmonton	<p><u>Regulatory Goals:</u> Edmonton's short-term rental regulations aim to enhance livability in the city by streamlining rules for short-term rental operations while balancing the industry's interests with those of neighbourhoods and other businesses.</p>
Regina	<p><u>Regulatory Goals:</u> Allow residents to rent out all/part of home on short-term basis; increase inspections for health &amp; safety imposed by other legislation. Encourage compliance, reduce enforcement costs by minimizing barrier, focusing enforcement on secondary properties. Address concerns about nuisance in neighbourhoods (City of Regina 2020)</p> <p><u>Community Plan:</u> Major Institutional Areas - 7.19 Encourage related housing, services and amenities, including hotels or short-term accommodations, to locate near or adjacent to major institutional areas.</p>
Saskatoon	<p><u>Regulatory Goals:</u> To update existing land use &amp; licensing regulations to ensure they remain relevant to changing industry by amending standards in line with the scale of business operation, while minimizing land use conflict, impact on residential characteristics of neighbourhoods, rental housing availability [Admin Report (City of Saskatoon 2022b)]</p>

Niagara-on-the-Lake	<p><u>Regulatory Goals:</u> To deliver on strategy to deliver Smart and Balanced Growth with emphasis on the accommodation industry. To ensure that the growth of STAs is well managed; that licensing application process is clear, easy to understand, simple to process; that STAs contribute to a prosperous and diversified sector; that STAs contribute to town infrastructure, add value to the industry and that the sector benefits not only the rental owners but residents as a whole:</p> <ul style="list-style-type: none"> <li>• Ensure that traditional residential neighbourhoods are not turned into tourist areas to the detriment of long-time residents</li> <li>• Ensure any regulation of STRs does not negatively affect property values (and property tax revenue)</li> <li>• Ensure homes are not turned into pseudo hotels or “party houses”</li> <li>• Minimize public safety risks and noise, trash and parking problems often associated with STRs without creating additional work for Enforcement Officers or Niagara Regional Police department</li> <li>• Give permanent residents option to occasionally utilize their properties to generate extra income from STRs as long as all of the above mentioned policy objectives are met and subject to all local by-laws</li> <li>• Any by-law must be clear, precise, simple to understand and address these goals and objectives</li> </ul> <p><u>Official Plan:</u> STAs important part of cultural landscape, tourism infrastructure, economy of Town; will be regulated through zoning bylaw, site plan approval, licensing bylaw; must not negatively impact agricultural production, remove land from production; STA in/near cultural heritage resources could contribute to conservation of character &amp; provide financial support for ongoing maintenance of heritage attributes. (Town of Niagara-on-the-Lake 2019)</p>
Ottawa	<p><u>Regulatory Goals:</u> Maintain quality and character of neighbourhoods by mitigating nuisance, other negative effects; protect long-term housing availability and affordability for residents [Staff Report – Short-Term Rental By-Law (City of Ottawa 2021)]</p> <p><u>Official Plan:</u> 4.2 Housing - 4.2.2 Maximize the ability to provide affordable housing throughout the city: In approving development, the City will [...] strictly control the diversion of LTR units and residential land to dedicated STR use, including through online sharing economy platforms that enable dwelling units to be rented to the travelling public.</p>
Toronto	<p><u>Regulatory Goals:</u> Ensure safety for consumers and neighbours and promote quality of life in neighbourhoods; prevent decrease of availability and affordability of rental housing; promote tourism by supporting innovation in the accommodations sector; ensure tourist accommodation providers have equitable regulations and tax requirements; allow residents to occasionally rent their own homes for short periods; ensure rules and regulations are clear for residents, property owners and platforms [Staff Report (City of Toronto 2016)]</p>
Montréal	<p><u>Regulatory Goals (Province):</u> 2021 Modernization: Reduce red tape, costs for operators. Simplify rules for better understanding and compliance. Support and equip municipalities and Revenu Québec with the supervision of tourist accommodation. 2023 Amendments: Prohibit digital platforms from listing STRs without registration numbers or the expiry date of the registration certificate, strengthen compliance with Act and Regulations; support Revenu Québec in the fight against illegal accommodation and municipalities in the application of their regulations. Objectives: Remove from digital platforms listings with no registration number or number that is false, inaccurate, suspended or cancelled; Ensure the validity of registration numbers displayed on listings on digital platforms; Enable customers to know whether the rented STR is registered and in accordance with municipal regulations</p>
QC City	<p><u>Regulatory Goals (City):</u> Preserve historic &amp; tourist districts, preserve quality of life for residents; remain attractive destination for visitors; provide diverse accommodation that meets visitor expectations (STRs can be part of solution); consider perspectives of all stakeholders; provide feasible regulations that can be monitored, to facilitate compliance [Guidelines - Tourist Accommodation Working Group]</p> <p><u>Regulatory Goals (Province):</u> Same as above (Montréal)</p>
Halifax	<p><u>Regulatory Goals (Province):</u> Extend registration requirements to all operations (including those in a primary residence). The intent is to “help create a level playing field for operators,” and to “provide clearer data about STRS, help municipalities identify short-term rentals in their communities to improve enforcement of bylaws.” [Rationale for recent amendments (Tourism Nova Scotia 2022)]</p> <p><u>Regional Plan:</u> While STRs can provide unique opportunities for tourism, they can also have impact on LTR market if unregulated. HRM intends to provide consistent approach to regulation of STRs throughout municipality to protect housing supply while still providing opportunities for tourist accommodations. HRM shall, through applicable land use by-laws, establish special provisions to permit STRs in residential zones, where the STRs are located within the operator’s primary residence; and in zones where commercial tourist accommodation uses are permitted (Halifax Regional Municipality 2022)</p>
Charlottetown	<p><u>Regulatory Goals (Province):</u> Safety, cleanliness, education &amp; prevention measures. Program protects consumers &amp; PEI’s reputation as quality destination (Tourism PEI 2023)</p> <p><u>Regulatory Goals (City):</u> The proposed regulatory framework has been designed to provide opportunities for residents to benefit from the STR economy while establishing appropriate measures that minimize the negative consequences of STR activities that impact housing, generate nuisances, and disrupt community harmony. The concerns of ensuring the health and safety, consumer protection and the economic and social well-being of the municipality have been the focus of these proposed regulations.</p> <p><u>Official Plan:</u> Sustaining Neighbourhoods: Objective: support provision of suitable commercial &amp; institutional needs, employment opps., community-based services, public amenities. Policy: ensure STR in res. area restricted to operator’s PR, be of scale compatible with character of the surrounding neighbourhood. Supporting Home Occupations: Objective: support creation, operation of B&amp;B &amp; tourist homes in all residential zones. Policy: require all operators of B&amp;B &amp; tourist homes be registered &amp; licensed by Province &amp; City. [(Department of Planning &amp; Heritage 2022)].</p>



St. Johns	<u>Regulatory Goals (Province)</u> : “For quite some time now, our tourism and hospitality stakeholders have been calling for a more level playing field between licensed and unlicensed accommodations. While the new Act and regulations alone will not address all issues, it is an important step forward. The Department of Tourism, Culture, Arts and Recreation will now be aware of all operators offering overnight accommodations, and will have the ability to provide regulation, improving our visitor experience.” (Government of Newfoundland and Labrador 2023)
Yellowknife	<u>Regulatory Goals</u> : The City needs an approach that maximizes the benefits of STR while managing impacts on neighbourhoods and providers of licensed accommodations.
Iqaluit	<u>General Plan</u> : While STRs can provide economic and tourism opportunities for the City and income for residents, they can also remove housing stock from the market, and impact full-time residents. <u>Policies</u> : STRs shall be permitted in all residential zones and commercial zones where a dwelling unit is permitted; the use of any dwelling unit as a full-time STR shall not be permitted, except for a STR contained in a secondary suite; the Zoning Bylaw will define STRs and contain provisions to ensure they do not create a nuisance [General Plan (The Corporation of the City of Iqaluit 2020)]

**TABLE 5: STR DEFINITIONS IN CANADIAN POLICY FRAMEWORKS**

Definitions	
Kelowna	<u>STR Accommodation</u> : The use of a dwelling unit or one or more sleeping units within a dwelling unit for temporary overnight accommodation for a period of 29 days or less [Zoning Bylaw]
Tofino	<u>STR</u> : Use of a dwelling to provide tourist accommodation: that is, the commercial provision of temporary overnight accommodation to the traveling public for a period of less than 1 month [Zoning Bylaw]
Vancouver	<u>STR Accommodation</u> : Temporary accommodation in a dwelling unit, or in a bedroom or bedrooms in a dwelling unit, but does not include temporary accommodation in any Bed and Breakfast Accommodation or any Hotel [Zoning Bylaw]
Victoria	<u>STR</u> : Renting of a dwelling, or any part, for a period of less than 30 days - includes vacation rentals [Short-Term Rental Regulation Bylaw]
Whistler	<u>Vacation rental business</u> : Providing accommodation to paying guests in a dwelling unit, but does not include the rental of dwelling units for residential purposes for a month or more under a residential tenancy agreement pursuant to the <i>Residential Tenancy Act</i> [Tourist Accommodation Rental Bylaw]
Banff	<u>B&amp;B Home</u> : the single detached dwelling of an owner [...], who is an eligible resident of Banff National Park, resides therein as principal residence, containing at least 1 bedroom for exclusive use and containing accessory guest accommodation in rooms for the purposes of supplying temporary living accommodation to the public, for a fee. [Land Use Bylaw]
Calgary	<u>STR</u> : business of providing temporary accommodation for compensation, in a dwelling unit / portion of a dwelling unit for periods of up to 30 consecutive days [Business Licence Bylaw]
Edmonton	<u>Residential Rental Accommodation (Short-Term)</u> : Business that provides temporary lodging on premises where persons may rent all/part of a residential property for 30 consecutive days or less, including B&Bs, lodging arranged through home-sharing services [Business Licence Bylaw]
Regina	<u>Short Term Accommodation</u> : temporary accommodation in a unit/room/rooms in a unit, for a fee for a period of less than 30 days but does not include emergency shelters operated by non-profits/ government institutions. [Short Term Accommodation Licensing Bylaw]
Saskatoon	<u>Homestay</u> : dwelling within principal residence of the host, in which rental accommodations are provided to guests for tenancies of less than 30 days. <u>STR property</u> : dwelling that is not primary residence of host [Business Licence Bylaw]
Churchill	<u>STR</u> : renting out of a principal residence for a period to which the <i>Residential Tenancies Act</i> does not apply [Accommodation Provider Licensing Bylaw]

Niagara-on-the-Lake	<u>STR</u> : use of a building for overnight guest lodging for a period of not more than 28 days and includes Bed and Breakfast Establishment, Cottage Rentals, Villas, Country Inns, and Vacation Apartments [Bylaw for the Licencing, Regulating and Governing of Short-Term Rentals]
Ottawa	<u>STR</u> : transient accommodation in whole/part of residential unit for a period of less than 30 consecutive nights, and: marketed or brokered by a STR platform; not a rooming house or hotel; includes B&B, cottage rental, Dedicated STR [Short-Term Rental Bylaw]
Toronto	<u>STR</u> : All/part of a dwelling unit used to provide sleeping accommodation for any rental period less than 28 consecutive days in exchange for payment; includes bed and breakfasts, but not hotels or motels. [Licensing Bylaw]
Quebec	<u>tourist accommodation</u> : establishment in which at least one accommodation unit, such as a bed, room, suite, apartment, house, cottage, ready-to-camp unit or campsite, is offered for rent to tourists, in return for payment, for a period not exceeding 31 days. <u>principal residence</u> : establishments that offer, following a single reservation, accommodation in the principal residence of the natural person who operates the establishment for one person or one group of related persons at a time. <u>general tourist accommodation</u> : establishments other than principal residence establishments and youth tourist accommodation establishments that offer accommodation in the form of one or more types of accommodation units, such as hotels, bed and breakfasts, tourist homes, cottages and outfitters [Tourist Accommodation Act]
Montréal	<u>commercial tourist home</u> : establishment where accommodation is offered to the travelling public in a furnished residence with a kitchen, excluding accommodation offered by a person in their home. <u>collaborative tourist home</u> : establishment where accommodation is offered to the travelling public by a person in their home. [these definitions are established by boroughs, and thus vary (the above is set out in the Urban Planning Bylaw for Le Plateau-Mont-Royal)]
Québec City	<u>commercial tourist accommodation</u> : rental of tourist accommodation to the public for payment for a duration of 31 consecutive days or less (not in a principal residence – same class as hotels) <u>collaborative tourist accommodation</u> : rental by an occupant of an entire residence, main room, or bedroom therein to tourists for a period of 31 consecutive days or less.
Fredericton	<u>STR Accommodation</u> : A dwelling unit use in whole or in part to provide sleeping accommodation for a period of less than 28 days [Zoning Bylaw]
Nova Scotia	<u>STR</u> : Provision of roofed accommodation to single party or group, for payment or compensation, for a period of 28 days or less [Tourist Accommodations Registration Act]
Halifax	<u>Short-term rentals</u> are dwelling units rented out by property owners or tenants that provide temporary overnight accommodation. Short-term rentals may be offered as a rental of an entire dwelling unit, or in the form of a <u>short-term bedroom rental</u> , where individual bedrooms are rented out separately. This form of short-term rental is often associated with bed and breakfasts, but can also include less formal types of tourist accommodation such as lodging houses [Regional Plan]
Prince Edward Island	<u>Tourist establishment</u> : an establishment that provides temporary accommodation for a guest for a continuous period of < 1 month; includes building, structure, place in which accommodation or lodging, with or without food, is furnished for price to travellers (cabin, cottage, housekeep. unit, hotel, lodge, motel, inn, hostel, B&B, resort, travel trailer, vehicle park, houseboat, camping cabin, campground [Tourism Industry Act]
Charlottetown	<u>STR</u> : The rental of an entire dwelling unit or a portion of a dwelling unit that serves as the operator/host's principal residence for a period of less than 28 consecutive days and defined as a permitted use by way of a Tourist Home. <u>Tourist Home</u> : Temporary accommodations for travelers or transients within a Principal Residence of the operator/host that is not a company or corporation for the exclusive use of one (1) guest and their party of guests, such as a Short-term rental lodging but a Bed & Breakfast, Hostel, and Hotel are separate uses and separately defined [Zoning & Development Bylaw]
Newfoundland and Labrador	<u>Short term rental</u> : the provision of an accommodation for compensation to an individual or group of individuals for overnight lodging for a period of 30 days or less [Tourist Accommodations Act]
Yellowknife	<u>STR Accommodation</u> : the business of providing temporary accommodation for compensation in a dwelling unit where persons may rent a portion or all of the premises for 30 consecutive days or less [Business Licence Bylaw]
Iqaluit	<u>STR</u> : all or part of a dwelling unit used to provide sleeping accommodations for any rental period that is less than 30 consecutive days in exchange for payment and includes a bed and breakfast but does not include a boarding house, hotel or shelter [Zoning Bylaw]

## DEFINITIONS AND PROHIBITIONS

Once policy intent has been established, policymakers turn to zoning and licensing bylaws – and in some cases, a bylaw or legislation specific to tourist accommodation or the STR market – to set basic definitions (Table 5; pp. 16-17) and place limits on the scope, nature, and operation of STR activity in line with set objectives (Table 6; pp. 22-23). Land-use designations and zoning, for example, are tools used by local authorities to draw bounds around and manage the types, extent, and spatial dimensions of land use in a given community and include stipulations regarding building types and characteristics (e.g., size, height, external character, etc.), as well as the uses that can be carried out within them. In the STR context, zoning is often used to preserve community character, as well as limit the negative local impacts of STR activity, such as reductions in long-term rental (e.g., by preventing commercialized STR operations in residential areas). Licensing bylaws can also contain similar provisions, such as those which impose moratoriums on the granting of new licences if vacancy rates fall below a certain level.

Most jurisdictions we reviewed have established residency-base rules, whereby restrictions are placed on STR operations based on whether the unit is a principal residence or a secondary or investment property. The restriction of STR operations to a host's principal residence is one of the primary mechanisms used by authorities to address community- and housing-level impacts of the STR market, based on the rationale that commercialization of the market leads to the depletion of long-term housing stock. Seven jurisdictions in our review (Vancouver, Victoria, Banff, Ottawa, Toronto, Charlottetown, and Iqaluit) impose a firm restriction on commercial or secondary property STRs, requiring that all operations take place in the permanent residence of the host.<sup>4</sup> However, in all of these jurisdictions, one is permitted to operate an STR in an accessory or secondary dwelling, provided that either the host occupies and is present in the principal dwelling on the property (Banff, Charlottetown, and Iqaluit) or the dwelling serves as the host's principal residence (Vancouver, Victoria, Ottawa, Toronto). In other jurisdictions, such as Fredericton, principal residence STRs are the only form of STR use permitted in residential zones.

Some jurisdictions also impose an additional layer of rules pertaining to entire-unit STR operations. In particular, Banff prohibits entire-unit operations altogether—even if the host is simply out of town and wishes to rent out their home. In Tofino, an STR can only be operated on a lot with two dwelling units (i.e., a single detached home, secondary suite thereof, or caretaker's cottage), and a permanent resident must be present in the dwelling that is not an STR (though the Zoning Bylaw contains an exception for townhouses in the CD(EL) zone, which can host up to five guests in the absence of the resident. In several additional jurisdictions, entire-unit operations are restricted

---

<sup>4</sup> In Victoria and Ottawa, regulations account for non-compliant operations that were previously authorized under former rules, in some cases allowing such properties to operate STRs under legally non-conforming status. Further, in Ottawa one is permitted to obtain a second licence for a cottage-based STR.

based on use type and zone, and are also subject to an annual night cap. We discuss these elements below, in relation to spatial rules.

Finally, STR operations are permitted in most legal dwelling types, including single-detached homes, apartments, duplexes, townhouses, and accessory units (e.g., basement, secondary, garden, and laneway suites). However, several notable restrictions exist across jurisdictions. These include explicit prohibitions in community/affordable housing (Vancouver and Ottawa); employee housing (Whistler and Banff); apartments or multi-family dwellings (Tofino, Banff, and Charlottetown); duplexes and townhouses (Tofino and Whistler), two-family dwellings (Tofino); secondary suites (Kelowna); accessory and auxiliary dwellings (Kelowna, Tofino, Whistler, and Ottawa); buildings that house a group home (Kelowna, Fredericton); and all buildings that are not occupied as a single-detached dwelling for a minimum of four years (Niagara-on-the-Lake), with an exception for vacation apartments. Further, regulations in some jurisdictions make specific mention of prohibitions in a vehicle (Yellowknife, Toronto, Ottawa, Regina, Vancouver, Tofino, and Kelowna), tent or temporary structure (Regina, Kelowna, and Tofino), and trailer (Regina and Ottawa). Overall, it is notable that the majority of dwelling-based restrictions exist in those jurisdictions which are smaller in size, have economies centred around tourism, and thus face particular challenges in balancing visitor accommodation with resident quality of life and access to housing for the local workforce.

## **SPATIAL RULES, QUOTAS, AND MORATORIUMS**

In addition to the above restrictions, authorities impose zone- and site-based rules, licence-based limits, and quantitative restrictions to mitigate the local effects of STR activity. This includes the express prohibition of STRs—or at least certain types, such as secondary property STRs—in areas with particular zoning (e.g., in residential areas); the designation of exception zones (e.g., a main commercial street, plaza, or particular site) in which primary use STRs are permitted; the institution of quotas and moratoriums; and the imposition of annual night caps on entire-unit rentals (as noted above). These rules are also set out in Table 6.

In terms of spatial rules, notable jurisdictions in our analysis are Kelowna, Montréal, Québec City, and Whistler. In Kelowna, the Zoning Bylaw was amended to only permit STR operations as a secondary use within a dwelling unit: that is, as secondary to the applicant using the dwelling primarily (more than 240 days per year) as a residence. However, the Bylaw also includes an exception for dwellings located in areas designed to accommodate higher levels of tourist activity, such as those zoned for high-rise apartment housing and hospital and health support services, as well as tourist commercial use (e.g., comprehensive resort developments). In such areas, it is permissible to operate a primary use STR, though on some sites, such operations are subject to an annual night cap, given rules that require the unit to serve as long-term accommodation (either for a month-to-month tenant or the owner) six months per year. Similar rules exist in several Montreal boroughs, including Ville Marie, Plateau-Mont-Royal, and Rosemont-La-Petite-Patrie, where urban planning bylaws have been amended to restrict the operation of what are deemed “commercial

tourist homes” (i.e., primary use STRs or “general tourist accommodation” in the provincial framework) such that they are not permissible, save for in select commercial districts,<sup>5</sup> and even then, not within a certain distance from existing tourist homes.<sup>6</sup> In Québec City, commercial tourist homes are classed as a c10 use—the same category as hotels—and each borough has established certain areas in which this use is either authorized or a conditional use (Ville de Québec 2022).

Whistler’s Zoning and Parking Bylaw and Tourist Accommodation Registration Bylaw carry out the objectives of the Council Policy on Tourist Accommodation, balancing the housing and quality of life needs of local residents and workers, with the demands of a tourism-centric (and outdoor sport driven) economy. Part of this requires maintaining ample and attractive accommodation for tourists, athletes, and workers. As a result, land use designations strictly prohibit tourist accommodation operations in most residential areas, limiting nearly all such operations to designated tourist accommodation zones. There is one exception, however, which permits in select residential zones the use of townhouses and detached residences as temporary accommodation for 10 guests or fewer.

Very few jurisdictions in Canada impose quantitative restrictions, such as quotas and night caps, on STR operations. Only four municipalities—Kelowna, Toronto, Québec City, and Iqaluit—have placed limits on bookable nights, beyond the effective limits that exist in some jurisdictions as a result of primary residence requirements. Further, when compared to international jurisdictions that also impose such restrictions, the 180-night limits in Iqaluit and Toronto are generous, with cities such as San Francisco and London capping the bookable nights at 90 days for entire-unit listings, and Amsterdam limiting such bookings to 30 days (Pforr et al. 2021, 124). Banff is the only municipality in which there is a firm STR quota, with the Banff Land Use Bylaw establishing a cap of 65 on the number of STR licences, which are then allocated across residential districts (Schedule D). However, other jurisdictions have found ways to introduce flexibility into quota-like approaches to allow for adjustments in the face of emerging issues and shifting market dynamics. In Regina and Saskatoon, for example, licensing bylaws include particular provisions for secondary property STRs that place a moratorium on the granting of new licences if the city’s vacancy rate falls below three per cent, and which do not allow more than 35 per cent of the dwelling units in a multi-dwelling structure to be primary use STRs.

### Development Permits and Approvals

In general, development permits are either waived or not required for STR operations across jurisdictions in our analysis. However, in Banff, Saskatoon, Edmonton, Montréal, Québec City,

---

<sup>5</sup> Commercial tourist homes are limited to Plaza St-Hubert (Rosemont-La-Petite-Patrie), parts of St-Laurent and St-Denis (Plateau-Mont-Royal), and Ste-Catherine between St-Mathieu and Rue Atateken (Ville Marie).

<sup>6</sup> In Ville-Marie, for example, such STRs must be 250 metres apart.

Ottawa, and Halifax—dependent on the zone and STR use type—STRs are, instead of being outlawed outright, deemed a discretionary or conditional use, and thus require approval through a development permit process prior to licensing and registration can be completed.

Banff is an outlier in our review, given the requirement that all STR operations obtain a development permit prior to being approved for operation. This involves the applicant submitting proof of ownership or owner consent; a property and unit description; floor and site plans; photos; and information regarding any proposed signs. In Saskatoon, discretionary use approvals are necessary for primary use STRs in certain zones. Here, the application requirements are similar to those that exist in Banff. Development officers reviewing applications consider the suitability of the proposed use in terms of conformity with the Community Plan, as well as a number of STR-specific metrics, such as the suitability of the proposed use in the location, impact on the character of the neighbourhood, and the cumulative impact of other discretionary uses on residential characteristics. In Edmonton, a development permit for a major home-based business is required for live-in hosts who wish to operate an STR with more than two sleeping units. If proposed in a zone in which the operation is a permitted use, the application involves submitting information on the proposed business, expected visits per week, and a site plan noting the scale of the proposed operation. If a discretionary use, a traffic impact assessment is also required. These applications can be denied if the use is deemed to be disruptive of residential character. Rules are similar in Halifax for STR bedroom operations: if one wishes to offer several rooms for rent in one's primary residence while serving as a live-in host, one must obtain a development permit. In Montréal and Québec City, zoning rules are implemented at the borough level, and in some cases, those wishing to operate a primary use STR may need to obtain an occupancy permit prior to being granted a provincial licence. In Victoria, assessments are only conducted for property owners seeking to gain legal non-conforming status.

Finally, in Banff, Saskatoon and Edmonton some or all STR application approvals are subject to community feedback. When submitting a development permit request related to the operation of an STR in Banff, prospective STR operators must notify the public by posting a sign on the property for a minimum of three weeks, and in reviewing the application, authorities may consider the opinions of adjacent landowners. As part of the review process in Saskatoon, the Community Services Department provides written notice of the application to owners of property within 75 metres of the subject site, as well as the local community association in the area, inviting comments for 21 days (City of Saskatoon 2022a). In Edmonton, applicants must provide all properties located within 60 metres of the dwelling written notification of permit approval, inviting neighbours to raise objections to the operation.

**TABLE 6: STR PROHIBITIONS AND RESTRICTIONS**

	Only permitted in principal residence	Entire-unit STRs prohibited	Annual cap on bookings	Prohibited dwellings	Zoning prohibitions	Quota or moratorium	Development permit and assessment
<b>Kelowna</b>	<u>Yes</u> *exception: select areas in tourist, health zones	<u>No</u>	<u>Yes</u> : effective cap of 125 nights on entire-unit listings in areas where non-PR STRs prohibited	secondary suite, carriage house, vehicle, tent, accessory bldg, group home, lodging house	non-PR STRs are prohibited outside of select areas in tourist and health zones	<u>No</u>	<u>No</u>
<b>Tofino</b>	<u>No</u> *note: must be on lot with 2 dwellings, one of which is host's PR	<u>No</u> BUT resident must be present in other dwelling *exception (CD(EL)): can rent townhouse to 5 guests in absence of resident	<u>No</u>	dwelling with >3 sleeping units, 2- & multi-family dwelling, accessory building, vehicle, tent	prohibited use in several res. & comm. districts	<u>No</u>	<u>No</u>
<b>Vancouver</b>	<u>Yes</u>	<u>No</u>	<u>No</u>	garage, studio, SRO, Rental 100, vehicle, unit in prohibited buildings registry	conditional use in most res. (RS, RT, RM, FM), comm.(C), historic (HA) districts	<u>No</u>	exempt from development permit requirement
<b>Victoria</b>	<u>Yes</u> *exception: legal non-conforming status	<u>Yes</u> host must be live-in, max 2 bdrms can be rented *exception: entire unit can be rented "occasionally"	<u>No</u>	secondary or garden suite that is not a principal residence	---	<u>No</u>	<u>No</u> *exception: assessment required legal non-conforming status
<b>Whistler</b>	<u>No</u>	<u>No</u>	<u>No</u>	employee housing, apartment, auxiliary unit, detached dwelling, most duplexes & townhouses	prohibited in res. zones *exception (some res. zones); townhouses can be rented to ≤10 guests when unoccupied	<u>No</u>	<u>No</u>
<b>Banff</b>	<u>Yes</u>	<u>Yes</u> : Host must be "live-in." Only permitted in a room, suite, or accessory unit of the property.	<u>No</u>	prohibited if not a room, suite, or accessory unit of a single-detached home	prohibited outside residential districts	<u>Quota</u> : 65 licences across 11 districts <u>Proximity</u> : New STR cannot be within 75m of existing Current moratorium	<u>Yes (all applications)</u> : App: floor & site plan; property, unit desc. & photos; owner consent Process: host notifies public (sign); inspection; adjacent owners notified + decision in newspaper.
<b>Calgary</b>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	---	<u>No</u>	<u>No</u>
<b>Edmonton</b>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	major home-based business (more than 2 sleeping units & live-in host) discretionary use in some zones	<u>No</u>	<u>Yes (live-in host &amp; &gt;2 sleeping units)</u> : App: bus. description & visits/week; site plan [permitted use] + traffic impact assess. [disc. use] can be denied on basis of disrupting character
<b>Regina</b>	<u>No</u>	<u>No</u>	<u>No</u>	temporary structure, vehicle, recreational trailer or structure, illegal accessory building	permitted use in all residential and mixed-use zones	<u>Quota</u> : max 35% units in multi-unit bldg. can have non-PR licence <u>Moratorium</u> on non-PR licences if vacancy <3%	<u>No</u>



	Only permitted in principal residence	Entire-unit STRs prohibited	Annual cap on bookings	Prohibited dwellings	Zoning prohibitions	Quota or moratorium	Development permit and assessment
Saskatoon	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	Non-PR STR is a discretionary use in many residential districts	<u>Quota</u> : max 35% units in multi-unit bldg. can have non-PR licence <u>Moratorium</u> on non-PR licences if vacancy <3%	<u>Yes</u> (disc. use non-PR.) App: property info, site plan, parking. Consider location, character. Notify owners within 75m
Churchill	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>
Niagara OTL	<u>No</u> *exception: Country Inns, B&Bs must be in principal residence	<u>No</u> *exception: Country Inns, B&Bs, can only be rented as bedrooms in a principal residence	<u>No</u>	non-single-detached dwelling occupied for min 4 years *exception: vacation apartments	must front onto public road or Niagara Parkway; Country Inn permitted by site-specific zoning bylaw amendment only	<u>No</u>	<u>No</u>
Ottawa	<u>Yes</u> *exception: cottage or Dedicated STR (grandfathered)	<u>No</u>	<u>No</u>	vehicle, trailer, accessory bldg, community housing, coach house /secondary dwelling that is not a PR	prohibited in subzones AG4-AG8; areas where B&B is prohibited	<u>No</u>	<u>No</u>
Toronto	<u>Yes</u>	<u>No</u>	<u>Yes</u> : 180-night cap on entire-unit rentals	vehicle, accessory dwelling that is not a PR	prohibited in some commercial zones	<u>No</u>	<u>No</u>
Montréal	Varies by borough, zoning, and specific location	<u>No</u>	<u>No</u>	must be above ground	<u>non-PR STR prohibited</u> in some areas in some boroughs. cannot be adjacent to bar, theatre, dance hall, reception hall	<u>Proximity</u> : In some boroughs, must be 150m between non-PR STRs.	<u>Yes</u> : occupancy permit required for non-PR STR in some boroughs
Québec City	Varies by borough, zoning, and specific location	<u>No</u>	<u>Yes</u> : 90-night cap on collaborative (i.e., PR) STRs		<u>Non-PR STR</u> (classed c10 – hotel) prohibited in areas of each borough		<u>Yes</u> : may need permit for some non-PR STRs, depending on borough
Fredericton	<u>Yes</u> *exception: commercial zones that permit hotel/motel	<u>No</u> *in res. zone: in single-detached dwelling, max 3 rooms can be used for STR	<u>No</u>	dwelling that contains group home, childcare centre, home occupation	Prohibited in non-PR dwellings in res. zones	<u>No</u>	<u>No</u>
Halifax	<u>No</u>	<u>No</u>	<u>No</u>	Secondary or backyard suite if not a primary residence	Non-PR STRs only allowed in some zones (commercial)	No	<u>Yes</u> (short-term bedroom rental, commercial STR)
Charlottetown	<u>Yes</u>	<u>No</u>		Secondary/garden suite (if host not in principal dwelling), apartment	<u>Prohibited outside</u> residential zones [R-1L, R-1S, R-2, R-2S, R-3, R-4]	---	<u>No</u>
St. Johns	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	N/A		
Yellowknife	<u>No</u>	<u>No</u>		vehicle	permitted in all residential, commercial mixed-use zones	---	Development permit may be required; unclear
Iqaluit	<u>Yes</u> *exception: sec.suite accessory to host's PR	<u>No</u>	<u>Yes</u> : 180-night cap on entire-unit STR	<u>No</u>	<u>No</u>		<u>No</u>

## 4. LICENSING SYSTEMS AND OPERATIONAL AND SAFETY STANDARDS

Registration and licensing frameworks rest on and operate according to the foundation set through the determination of definitions, use types, and spatial and locational restrictions outlined in the previous section. These frameworks require authorities to establish licence categories (which are often linked to use type and/or unit characteristics), operational restrictions, requirements related to guest management, safety, and experience, as well as a process for registration. Given the elements of these frameworks—which can include restrictions on the number of units per dwelling and guests per room; prohibitions of overlapping bookings; parking requirements; safety rules (e.g., means of egress, window and secondary lock requirements), and provisions related to advertising, record keeping, and guest information—they draw on aspects of business licensing and zoning.

Licensing and registration serve two important management purposes. First, licensing is the first step in supporting compliance with use restrictions, zoning, noise, and other community rules, as well as operational standards. Second, licensing provides authorities a way to keep track of the type and extent of STR activity that is being undertaken. This is particularly true when platforms are also required to obtain a licence and must adhere to data sharing agreements. Gaining access to comprehensive data on registered STRs, nights booked, income generated, and other metrics can drive regulatory responsiveness and effectiveness, particularly if the data is used to support ongoing efforts to adapt frameworks to be more exacting and flexible in the face of shifting market dynamics. Table 6 outlines the components of the registration frameworks.

### LICENCE TYPES

STR operators in the majority of jurisdictions in our review are subject to a licence framework, all of which include registration requirements and various licence fees (Table 7; p. 25). In municipalities with regulatory frameworks, authorities have either enacted STR-specific bylaws, or updated existing business licence bylaws to reflect STR operations. Further, in five cases—Québec City, Montréal, Halifax, Charlottetown, and St. John’s—the municipality is located in a provincial jurisdiction with a tourist accommodation framework that oversees the licensing of all STR operations conducted in the province, and thus has not established a separate licensing system.<sup>7</sup> Overall, the licence types established through these frameworks follow three approaches: broad (i.e., a single licence category and cost); use-based (i.e., distinctions based on primary or secondary use STR and cost); and unit-based (i.e., distinctions based on dwelling characteristics and cost).

---

<sup>7</sup> However, Charlottetown intends to introduce a licensing system in the future (Department of Planning & Heritage 2022), and Halifax requires that those operating STRs participate in the municipality’s rental registry (Halifax Regional Municipality 2022).

**TABLE 7: LICENCE TYPES AND FEES**

<b>Jurisdiction</b>	<b>Licence Types</b>	<b>Fees</b>
<b>Kelowna</b>	Minor STR Licence: principal residence	\$345/year + \$25 fee
	Major STR Licence: secondary property	\$750/year + \$25 fee
<b>Tofino</b>	Business Licence (Class 9)	\$494.70/year (1 sleeping unit) + \$163.20/add. unit \$72 processing fee
<b>Vancouver</b>	STR Business Licence (operator)	\$109/year \$66 application fee
<b>Victoria</b>	STR Licence: Principal residence	\$150
	STR Licence: Legally non-conforming use	\$1,500
<b>Whistler</b>	Tourist Accommodation Business Licence	\$190/year+\$25/unit \$25 application fee
<b>Banff</b>	Business Licence	\$190/year +\$47.47/pillow
<b>Calgary</b>	Business Licence – Tier 1: 1-4 rooms	\$100
	Business Licence – Tier 2: 5+ rooms	\$172 (\$131 renew) *non-resident fee of +\$785)
<b>Edmonton</b>	Tier 2 Business Licence: Residential Rental Accommodation Short-Term	\$95/year or \$180/2 years *non-resident +\$460/year or \$920/2 years
<b>Regina</b>	Residential STR Licence: Principal Residence	\$100/year
	Residential STR Licence: Secondary Property	\$300/year
<b>Saskatoon</b>	Commercial Business Licence: Homestay	\$125/year (\$85 renew)
	Commercial Business Licence: STR Property	\$125/year (\$85 renew)
<b>Churchill</b>	Business Licence	\$75/year
<b>Niagara-OTL</b>	Short-Term Rental Licence	\$274/room (4 year licence)
<b>Ottawa</b>	Host Permit	\$53 permit + \$57 admin (2 year)
	Property Manager Registration	\$143 registration + \$57 admin (1 year)
	Platform Registration	Tier 1 (<100 listings): \$1,000 + \$57 admin (3 years) Tier 2 (101-500): \$2,500 + \$57 admin (3 years) Tier 3 (>500): \$5,000 + \$57 admin (3 years)
<b>Toronto</b>	STR Operator Registration	\$53.22/year
	STR Company Licence	One-time fee of \$5,321.85 + ongoing fee of \$1.06 for every STR night booked through the company
<b>Montreal</b>	QC – Principal Residence	\$50/year
	QC – General Tourist	\$145/year
<b>Quebec City</b>	QC –Principal Residence	\$50/year
	QC –General Tourist	\$145/year
<b>Halifax</b>	Nova Scotia Host Registration: 1-4 bedrooms	\$50/year
	Nova Scotia Host Registration : 5+ bedrooms	\$150/year
	Nova Socita Platform Registration	\$500/year
<b>Charlottetown</b>	Tourist Home Operator Licence: 1-4 unit dwelling	\$155/year
	Tourist Home Operator Licence: 5+ unit dwelling	\$250/year +\$6.50/unit
<b>St. John's</b>	NL Tourist Accommodation Registration	No fee; not required for principal residence STR
<b>Yellowknife</b>	STR Business Licence	\$200/year
<b>Iqaluit</b>	Class 4 Business Licence:	\$100

In Vancouver, Edmonton, Churchill, Toronto, Yellowknife, and Iqaluit, authorities have introduced a broad approach to licensing, meaning that there is only one licence type and fee level. In three of these jurisdictions (Vancouver, Toronto, and Iqaluit) STRs are generally limited to a primary residence. Fees in these jurisdictions are around \$100 per year (or less), with Yellowknife (\$200/year) serving as an outlier. In Vancouver, an operator may only hold one licence, while in Edmonton and Iqaluit, one must have a separate licence for each dwelling one wishes to operate as an STR.

In Kelowna, Victoria, Regina, Saskatoon, Ottawa, and the Province of Québec, licensing frameworks distinguish between STR types, with a focus on differentiating between primary residence listings and other operations. In these cases, with the exception of Saskatoon and Ottawa,<sup>8</sup> the cost of operating an STR in a dwelling that is not a primary residence is higher—sometimes significantly so—which can be taken as an attempt to discourage widespread participation in the practice, without limiting small-scale operators. For example, the difference between a PR and non-PR STR licence is roughly \$400 in Kelowna, \$200 in Regina, and \$95 in Québec. Further, if one wishes to obtain legally non-conforming use status in Victoria, the licence cost is \$1,500. In these jurisdictions, a separate licence is required for each premises.

In the remaining jurisdictions of Tofino, Whistler, Banff, Calgary, Niagara-on-the-Lake, Nova Scotia, and Prince Edward Island licence frameworks make distinctions—particularly in fee amounts and inspection rules—based on the number of rooms offered or units available. In Calgary and PEI, for example, authorities have established a tiered licence, with a higher fee (and attendant inspection requirements) for dwellings with more than four rooms. In Tofino, Whistler, Banff, and Niagara-on-the-Lake, additional guests (Banff) or STR units (Niagara-on-the-Lake, Tofino, Whistler) increase a base licence fee by an incremental amount (i.e., by guest or by room). This approach imposes a higher cost and additional stipulations on larger-scale operations, defined by the number of rooms available to rent.

Finally, in Calgary and Edmonton, non-residents are charged substantially higher annual fees,<sup>9</sup> while one must be an eligible resident to qualify for a licence in Banff.<sup>10</sup> Overall, while there is considerable variation in fees charged for hosts, most fees are under \$300/annually, and those that are higher apply to non-principal residences and to hosts who are not residents of the jurisdiction in which they are operating.

---

<sup>8</sup> Ottawa is the only jurisdiction that has rules specific to cottage owners. Though operating an STR outside of one's primary residence is generally prohibited, an exception has been made to allow individuals to use their cottage as an STR. As a result, an individual can hold two STR licences: one for a primary residence and another for a cottage.

<sup>9</sup> In Calgary, non-residents pay an additional \$785 (*Business Licence Bylaw*, Schedule B), and in Edmonton, the Business Licence Fee Schedule (City of Edmonton 2022a) stipulates that non-residents pay an extra \$180.

<sup>10</sup> *Banff Land Use Bylaw*, s 2.3.3.

## APPLICATIONS, OPERATIONAL RULES, AND GUEST SAFETY STANDARDS

### Application Process

Acquiring and maintaining a licence is contingent upon compliance with a range of operational standards and limits, guest experience rules, and associated safety measures, which are set out in Table 8 (pp. 30-31). These standards are applied through licence application and registration processes, and further upheld through compliance and enforcement efforts (which we discuss in Section 6).

With the exception of STR hosts in Fredericton—where the municipality regulates STRs through a zoning bylaw, but does not oversee a licensing or registration framework—all individuals or entities wishing to operate an STR in the jurisdictions in our review must first undergo an application process, during which adherence to zoning rules is confirmed, and operators are asked to show proof of compliance with and/or attest to knowledge of operational and safety requirements, as well as community standards, including those outlined in noise and waste bylaws. In this sense, licensing frameworks not only set out rules, but also reinforce relevant provisions under other bylaws.

The most common stipulation across jurisdictions in our review is the requirement to submit proof of ownership or owner permission (if a renter), as well as other relevant permissions (e.g., Strata, condo, or co-operative permission, if the unit is located in such a building). From here, many jurisdictions also require a plan outlining compliance with bylaws, and specifically, rules related to building safety, guest management, and neighbourhood effects, as well as information about operation type, type of building, and numbers of rooms offered. All jurisdictions, with the exception of Calgary, Victoria, and Regina, require submission of some or all of these documents, at least in certain application cases (i.e., when a development permit is required), with particularly detailed and onerous processes for all applicants in Banff, Edmonton, Jasper, Kelowna, Niagara-on-the-Lake, Saskatoon, and Ottawa, and some applicants in Iqaluit, Montréal, and Québec (depending on use type and zoning rules).

In Kelowna, for example, a prospective operator must, in addition to completing a business licence application, submit a floor plan of the premises indicating location of fire extinguishers, smoke alarms, and fire exits, as well as sleeping units, types of bed, and location of sofa beds; a parking plan; a self-evaluation safety audit and attestation; a signed good neighbour agreement; and proof of strata and/or owner consent (if applicable). In Edmonton, a notable requirement is the creation of an operational plan, in which the prospective operator must detail the type of STR and property, guest maximums, the bedrooms and bathrooms available to guests, procedures for guest check-in and check-out, and a plan for dealing with noise, nuisance, parking, and waste management. This is then reviewed by City staff, who are expected to work with the applicant to produce a sufficient plan; a licence is not granted until this process has been completed (City of Edmonton 2022b). In Quebec, the declaration of the tourist accommodation establishment's accommodation offering (required for general tourist accommodation, or non-PR STR only) must include information on the

accessibility of the unit to individuals with disabilities and the possibility of bringing a companion animal.

In municipalities in which STR operators are subject to regulations at two orders of government (i.e., in Charlottetown, Halifax, Montréal, and Québec City, where the province has introduced a registration framework), the requirement typically exists within the provincial frameworks for applicants to present proof of compliance with municipal rules (particularly zoning/land-use bylaws) prior to being granted a licence. In the Québec context, this is a fillable notice of compliance, which must be signed by the relevant municipal authority and submitted with the application.

Finally, in some jurisdictions, proof of insurance and stipulated inspections must be provided as part of the application process. Insurance rules exist in Québec (proof of \$2 million insurance), Ottawa (\$1 million), and Niagara-on-the-Lake (\$2 million with the Town as an added insured); fire inspections are required in Whistler (if in a commercial area), Calgary (if more than 5 bedrooms in STR), and Regina (for a secondary property only); and broader property and safety inspections are necessary in Niagara-on-the-Lake and Charlottetown.

#### Operational Rules and Guest Safety Standards

Common operational rules across jurisdictions we reviewed include a limit on the maximum number of rooms that can be offered for rent in one dwelling, guest limits (usually tied to the number of rooms and maximum occupancy standards), the prohibition of overlapping bookings (i.e., renting more than one sleeping unit to different parties at a time); stipulations regarding unit size; parking requirements; and prohibitions against serving food and alcohol. Few notable restrictions emerge from our analysis, save from the express prohibition of hosting weddings and similar commercial activity on an STR property in Niagara-on-the-Lake.

In terms of guest safety and experience measures, most jurisdictions stipulate displaying the STR licence in a visible place in the unit; ensuring that there is either an on-site operator or a designated responsible person with whom communication can be made and issues attended to (usually within two hours of contact); providing guests with relevant documents, such as good neighbour guides and information on local bylaws and services; and posting fire safety and evacuation plans within the dwelling. In addition, Toronto has included language and provisions related to accessibility and discrimination in its licensing framework, noting human rights legislation regarding discrimination and the provision that one cannot refuse service to a person with a disability or a service animal. Also notable are the requirement in Banff for the STR unit to offer guests access to indoor and outdoor amenity spaces and a common area, and stipulations in Prince Edward Island's legislation regarding amenity standards for all rental units, including particular, lighting, equipment, furniture, linen, towels, and drinkware (as examples).

## **EXTENDING REGISTRATION FRAMEWORKS**

Finally, as noted in Table 7 (p. 25), a small number of Canadian municipalities have adapted regulatory frameworks to account for the central role of platforms, in addition to the growing

presence of property managers. Requiring the registration of platforms and property managers not only reflects a more sophisticated understanding of the STR market, but it is also a way for local authorities to gain more nuanced and comprehensive information on the type of STR activity unfolding in their jurisdiction. In three cities in our review—Vancouver, Ottawa, and Whistler—property managers are required to obtain a permit or licence in order to carry out management activities, while Toronto and Ottawa mandate the licensing and registration of platforms. Nova Scotia and PEI have also introduced registration, as well as data collection, storage, and sharing provisions, for platforms.

In Toronto, short-term rental companies—that is, any company (e.g., Airbnb, Booking.com) that facilitates or brokers STR reservations online and receives payment for this service—wishing to operate in the city must follow a licence application process that includes the submission of an application form and a signed plan for use, retention, and disclosure of operator and guest information (referred to by the City as a Data Sharing Agreement, or DSA). Platforms are further required to pay a registration fee of \$5,000 and an ongoing fee of \$1 for every STR night booked through the company; such licences must be renewed on an annual basis, but there is no renewal fee. Ottawa also requires the registration of STR platforms with the City. The registration fee structure follows a three-tiered model, in which Tier 1 platforms are those with fewer than 100 listings and must pay a \$1,000 fee, Tier 2 platforms are those with 101-500 listings and must pay a \$2,500 fee, and Tier 3 platforms are those with more than 500 listings and must pay a \$5,000 fee; all platforms must also remit a \$57 administration fee. Registration expires after three years. Prior to registration, the platform applicant must reach an agreement with the City regarding the collection, use, disclosure, and retention of information on STR hosts and guests using its platform. In Nova Scotia and Prince Edward Island, platform operators must also register and keep a record of all concluded transactions, the name and registration number of the host, number of nights rented, and the total and nightly price charged. We discuss these measures further in Section 6.



**TABLE 8: APPLICATION REQUIREMENTS, OPERATIONAL RULES, AND GUEST SAFETY STANDARDS**

	Application requirements	Inspections	Operational rules	Guest experience and safety
Kelowna	Online or in person application; Ownership proof/permission of owner/strata; Good Neighbour Agreement; Self-evaluation safety audit and attestation; Floor plan: fire safety, sleeping units, beds. Parking & fire evacuation plan; <i>Must notify neighbours (all adjacent properties)</i>	Self-evaluation safety audit and attestation (annual)	<u>Rooms:</u> max 3 sleeping units in single/2/multi-dwelling housing / max 2 in 3/4/multi-dwelling housing <u># of guests:</u> <u>No overlapping bookings</u>	<u>Parking:</u> PR must have 2 spaces with stall size requirements <u>Safety:</u> Posted floor plan + fire and safety evacuation plan in each sleeping unit and at exit; copy of Good Guest Guide; display licence in entryway; ensure 24hr/day contact, within 2 hours
Tofino	Signed application form; Proof of permanent residence/owner consent; Nature and description of business; Floor plan outlining location, type of bedrooms, sofa beds.	---	<u>Rooms:</u> max 3 bedrooms <u># of guests:</u> max 6 guests; sleeping capacity further based on number of beds provided.	<u>Parking:</u> min 1 onsite space <u>Safety and Guest Info:</u> on-site operator or manager available to respond in 2 hours; display licence on premises; provide Respectful Neighbourliness Brochure
Vancouver	Online application; Proof of ownership; Written consent of owner (if renter); Written consent of strata (if applicable); Attestation of compliance w/ safety requirements, bylaws.	alarms, extinguishers, detectors tested annually; written record; attestation of compliance	<u>Rooms:</u> must adhere to max occupancy standards <u># of guests:</u> max 2 adults/bedroom <u>No overlapping bookings</u>	<u>Parking:</u> no stipulations <u>Safety:</u> contact name & #; fire safety plan at all exits and entrances; interconnected smoke alarms on each floor & in each bedroom; fire extinguisher on each floor
Victoria	Online/mailed application form; proof of ownership or owner consent; written strata consent (if applicable); evidence of principal residency in dwelling; Designated responsible person; information about property management (if applicable).	---	<u>Rooms:</u> max 2 bedrooms <u>Number of guests:</u> max 2 adults per bedroom <u>No liquor</u> may be provided	<u>Safety:</u> A designated responsible person must be able to attend at the premises within two hours
Whistler	Online application Owner authorization form (if not registered owner)	Fire Inspection - \$125 [only if in commercial area]		<u>Parking:</u> 0.75/guest room and 1 space/sleeping unit; 1 space/55 m <sup>2</sup> of floor area to max 2 spaces per unit
Banff	Online application Proof of Development Permit	Dev. Permit \$1,500 + \$100/room	<u>Rooms:</u> 2 guest rooms max (4 in some districts); cannot have kitchen <u>Unit size:</u> min 9.0 m <sup>2</sup> Below grade units/limited light discouraged <u>Number of guests:</u> max 2 adults per room <u>No overlapping bookings</u>	<u>Parking:</u> one stall per guest room <u>Amenities:</u> Must offer indoor and outdoor amenity space, common area <u>Safety:</u> Must post business licence on premises <u>Safety:</u> Room must have 1+ egress windows (+2-storey apartments with existing fire safety standards exempt); must post an emergency contact person and number that can be reached 24 hrs
Calgary	Online application	Fire Inspection (Tier 2): \$104		
Edmonton	Online application; approved Operational Plan (STR and property type; max # of guests; # of bedrooms, bathrooms for guests; check-in/out procedures; plan for noise, nuisance; parking, waste mgmt; development permit (if live-in host with >2 bedrooms)	AHS is notified as to application, and can follow up re: compliance		<u>Safety:</u> Provide in unit the operator phone number, information guide
Regina	Online application; Address, name of owner & applicant, proof of PR; proof of owner permission (if applicable); name of platform used; listing URL; If PR STR: names of adults who reside at unit; If in multi-unit dwelling, # of units in dwelling; proof of fire inspection	<u>Fire Inspection</u> (for secondary property)- \$95		<u>Parking:</u> 0.5 stalls, in addition to dwelling requirement <u>Safety and Guest Info:</u> emergency contact name and number; display licence in conspicuous place; adhere to fire safety standards (Regina Fire Bylaw)
Saskatoon	Online application; written permission of property owner (if not owned by host) and/or condo corp (if applicable); signed declaration of host that property complies with life and safety requirements; parking information, website links to listings Proof of approved discretionary use (if applicable).	Attestation of self-inspection through host declaration	<u># of guests:</u> max 6 in 1-unit dwelling (both), max 3 in secondary suite (both); 2 in each unit of semi-detached, 2-unit, townhouse, or multi-unit dwelling (homestay)	<u>Parking:</u> 1 space per dwelling unit (STR property); 1 space + 1 for visitors (homestay) – except in M4 district <u>Safety and Guest Info:</u> emergency contact name and number; display licence in prominent place at premises
Churchill	Filled application form. Detailed site plan and floor plan. Proof of fire insurance and inspection.	Fire inspection		<u>Safety and Guest Info</u> must test smoke detectors, fire extinguishers yearly; keep outside entries well-lit; at least 1 fire extinguisher, detectors in hall & storage; ensure bedroom have 2 exits, 1 fire escape, 2 sources of lighting, smoke, heat detectors, posted escape routes, emergency procedures

	Application requirements	Inspections	Operational rules	Guest experience and safety
Niagara-OTL	Filled application form; site and floor plans drawn to scale, including location of building on property with setbacks, location/dimension of parking; location/dimensions of outdoor amenity area; proof of \$2 million insurance (with Town added insured); list of vehicles used/stored on site (B&B, Country Inn) Proof of pre-licence inspection	Safety Inspection (fire, building code; zoning; electrical, etc)	<u>Number of guests:</u> max 2 per bedroom, plus 2 persons <u>Restrictions:</u> no weddings or similar commercial activity may be hosted at STR	<u>Parking:</u> 1 space/room (villa); one space for the rental (vacation rental); <u>Safety and Guest Info:</u> provide copy of licence, relevant bylaws, floor plans showing exits, copy of renter's code of conduct, good neighbour agreement, contact info of responsible person
Ottawa	Filled application form; proof of ownership/lease + consent from owner/condo board/co-operative, as needed + principal residency; floor plan with sq footage, # of bedrooms; proof of \$1 million insurance; signed declaration re bylaw compliance.	---	<u>Number of guests:</u> max 2 per sleeping room <u>Rooms:</u> 4 in dwelling unit or mobile home; 8 in oversize/non-conforming	<u>Safety and Guest Info:</u> provide guest with onsite contact and details, information package electronically at time of booking and in unit about noise, parking, smoking/vaping regs, fire safety, emergency services, permit copy
Toronto	Online registration; description of parts of the property to be used for STR, type of building in which STR is located; name, telephone of emergency contact available 24hr; demonstration of primary residency on property; attestation to compliance with fire code	---	<u>Rooms:</u> max 3 bedrooms	<u>Safety and Guest Info:</u> emergency contact; 911 info; diagram of bldg. exits <u>Rights-based language:</u> notes Ontario Human Rights Code re discrimination; cannot refuse service to PWD, service animal
Montréal	Online application; property title/rental contract; owner permission (if renter); declaration of offering, physical description, accessibility measures, period of operation over year (only for non-PR); interior and exterior photos (as on platform); signed notice of compliance with municipal bylaws; proof of \$2 million insurance	---	<u>No overlapping bookings</u> (PR-STR)	Must display registration certificate in public view at main entrance (unless multi-unit dwelling – in which case must be displayed at the main entrance to unit); send certificate to platform on which STR is listed.
Québec City	Online application; property title/rental contract; owner permission (if renter); declaration of offering, physical description, accessibility measures, period of operation over year (only for non-PR); interior and exterior photos (as on platform); signed notice of compliance with municipal bylaws; proof of \$2 million insurance	---	<u>No overlapping bookings</u> <u>Rooms:</u> if PR-STR, only one bedroom can be rented at a time	Must display registration certificate in public view at main entrance (unless multi-unit dwelling – in which case must be displayed at the main entrance to unit); send certificate to platform on which STR is listed.
Fredericton	---	---	<u>Rooms:</u> no more than 3 rooms can be used	---
Halifax	Online registration; address of STR location; type of accommodation offered, # of bedrooms available for rent; whether it is the operator's primary residence; proof of conformity with municipal bylaws; HRM residential rental registry participation	---	*depends on land-use bylaw for area: for Regional Centre <u>Rooms:</u> no more than 3 bedrooms can be rented at same time	---
Charlottetown	Filled application; floorplan; proof of annual inspection (water test results depending on water source); proof of municipal approval (zoning)	Annual property inspection (\$180/year)		<u>Parking:</u> 1 spot/3 rooms + 1 for operator <u>Amenities:</u> range of requirements related to provision of linens, supplies, cleaning and laundering frequency <u>Safety and Guest Info:</u> display licence in unit where register is kept; competent attendant on hand daily (or number provided to call) to assist guests
St. Johns	Online application (portal): name of operator, address, description of STR, units offered, number of bedrooms offered. Several provincial and municipal licences/permits may be required: application includes attestation of conformity with requirements . Completed application form; proof of ownership/owner consent	---		
Yellowknife	Type of building and intended operation (i.e., entire-unit, principal residence STR); number of rooms offered; guests per night (max) Platform on which listing will be posted; proof of development permit may be required.	---		<u>Parking:</u> no additional parking required <u>Safety and Guest Info:</u> post in conspicuous place in unit licence and emergency contact name and number
Iqaluit	Completed application form. Owner consent if a rental.	---	<u>Number of guests:</u> max 6	<u>Safety and Guest Info:</u> post licence in conspicuous place on premises

## 5. TAXATION

Taxation is a management tool about which stakeholders in the traditional hospitality industry have been vocal since the emergence and expansion of the STR market. Calling for the extension of existing tourist accommodation and sales taxes to STR operations, hotel associations have argued that without such equalizing measures, STR operators benefit from an uneven playing field that gives them unfair competitive advantage over traditional accommodation providers, such as hotels, motels, and bed and breakfasts, which have to collect and remit tax on accommodation sold (Hotel Association of Canada 2018, 7; Vigliotti 2019).

Today, tax requirements are a standard component of most STR frameworks in Canada. Sales taxes (e.g., GST, HST, PST, and QST, or some combination thereof, depending on the province or territory) represent a significant revenue raising tool for Canadian governments at the federal and provincial levels, and are often levied on the cost of accommodation. Taxes that pertain solely to the purchase of accommodation, such as tourism levies, are often introduced alongside sales taxes as a more direct way of recouping the costs that result from increased tourist activity at the local level, particularly in terms of pressure on or need for additional infrastructure, amenities, and facilities. In many cases, revenues raised through the accommodation tax must be allocated to support tourist infrastructure, maintain services for guests, and market the destination.

Table 9 (p. 37) provides an overview of the range of sales and accommodation taxes levied on STR operations in the 25 jurisdictions in our review, indicating order of government, tax name and rate, details regarding applicability, collection, and remittance, and rules governing revenue allocation. Since taxation powers are generally reserved for the provincial and federal governments in Canada, the majority of our discussion of STR-related taxation pertains to provincial frameworks, over which municipalities have no authority. In some cases, however, provincial governments have devolved to the municipality the power to levy an accommodation tax, with general stipulations as to how revenues are to be allocated.

### SALES TAXES

In Canadian jurisdictions, sales taxes (i.e., GST/HST, PST, QST) are charged on STR transactions. Certain jurisdictions have remittance agreements with Airbnb, whereby platforms can register to collect and remit tax on behalf of operators to remove the burden for hosts (as we discuss below, this is also the case with tourist accommodation taxes). For example, in Saskatchewan, online accommodation platforms are now required to register as vendors for the purpose of collecting and remitting the six per cent PST on all transactions made through their platforms (Saskatchewan Ministry of Finance 2021). Further, in 2021 Québec adopted changes which required the collection of QST on all STR bookings, even if the owner is not registered for the QST (Gouvernement du Québec 2021). As a result, those renting an STR in Québec through a platform such as Airbnb will be charged QST automatically, irrespective of whether the host is a small supplier. Finally, in 2018, the Government of British Columbia entered into a tax collection and remittance agreement Airbnb.

More recently, in 2022, changes to the Provincial Sales Tax Act were adopted, requiring online accommodation platforms to register to collect and remit the eight per cent PST on the booking services they provide, as well as on the sale of accommodation (on behalf of hosts).<sup>11</sup> In addition, the province has noted its intention to use the PST revenues collected on STR bookings to improve housing affordability (Ministry of Finance 2018).

## PROVINCIAL TAXES ON TOURIST ACCOMMODATION

### Alberta Tourism Levy

In Alberta, the Province has not devolved to the municipality responsibility for taxing tourist accommodation and allocating the revenues generated through such a tax. As a result, the Government of Alberta oversees the administration of the Tourism Levy Act. In April 2021, changes to the Tourism Levy Act<sup>12</sup> came into effect, extending the application of the four per cent tourism levy on the purchase price of accommodation to STR operations (though during the pandemic there was a pause on remitting the levy). In budget documents, the government has indicated that this extension was pursued as a way of leveling the playing field and ensuring competitive fairness among temporary accommodation providers (Alberta Treasury Board and Finance 2020, 175). The 2022 Budget indicated that the government would be pursuing legislative changes in 2022 to require platforms to collect and remit the levy (Alberta Treasury Board and Finance 2022, 179). Such changes were adopted through legislative amendments in 2022.<sup>13</sup>

It is unclear how revenues raised through the levy are allocated. When the levy was introduced in 2005, the government of the day suggested that all revenue generated by the levy would be used for tourism marketing and development (Alberta Hotel & Lodging Association 2016). The 2020 budget noted that mechanisms to increase funding for tourism initiatives, including a full allocation of the tourism levy to the Ministry responsible for tourism, would be considered with improvements to the economic picture (Alberta Treasury Board and Finance 2020, 35). There was no mention of a change in Budgets 2022 and 2023 and there remains no transparency in terms of revenue allocation criteria.

### British Columbia Municipal and Regional District Tax (MRDT) on Accommodation

In Kelowna, Victoria, Vancouver, Tofino, and Whistler, STR bookings are subject to a Municipal and Regional District Tax of three per cent.<sup>14</sup> Introduced in 1987, the original purpose of the provincial program was to raise revenue for local tourism marketing, programs, and projects. The 2018 changes to the Provincial Sales Tax Act that enabled online accommodation platforms to register to

---

<sup>11</sup> *Provincial Sales Tax Act*, SBC 2021, c 35, s 179.3

<sup>12</sup> *Tourism Levy Act* 2000, RSA 2000, c T-5.5,

<sup>13</sup> Bill 2, Financial Statutes Amendment Act, 2022

<sup>14</sup> B.C. Reg 93/2013, Schedule 1

collect and remit PST on behalf of hosts also apply to the collection of MRDT.

In 2018, amendments were made to the Designated Accommodation Area Tax Regulation to enable revenues raised through the MRDT to also be used to fund local affordable housing initiatives.<sup>15</sup> In light of this change, the Resort Municipality of Whistler has, since 2019, allocated 100 per cent of its portion of MRDT revenues raised through online accommodation providers to support the Cheakamus Crossing Phase II affordable housing project (Resort Municipality of Whistler 2021). Further, the City of Kelowna earmarks all MRDT revenues from online STR bookings for affordable housing initiatives such as the Housing Opportunities Reserve Fund (City of Kelowna 2020, 3), which supports land acquisition for affordable housing as well as a rental housing grant program. Destination Greater Victoria, the City of Victoria, and the Hotel Association of Greater Victoria have identified the City's Housing Reserve Fund as the most appropriate envelope for MRDT revenues collected through online accommodation platforms; as a result, 100 per cent of such revenues allocated to the City of Victoria to include in this fund (Destination Greater Victoria 2021, 45). In Vancouver, however, Tourism Vancouver has historically opposed the apportionment of any MRDT revenues for affordable housing (City of Vancouver 2019, 15).

B.C.'s MRDT program is unique in Canada, and represents a promising strategy in the face of concerns about the local impacts of STR activity. In particular, the approach balances or offsets the community-level effects of STR market growth without banning or placing severe restrictions on STR operations, and in a way that directly addresses the area of concern. As a result, it is a strong complement to local restrictions in the province, many of which are aimed at preserving local housing stock through primary residence restrictions and zoning rules that limit more commercialized activity to designated commercial, tourist, and health districts. Recently, the MRDT program has been expanded to support event-specific needs. Announced in January 2023, the City of Vancouver will levy an additional 2.5 per cent Major Events MRDT on STR sales to help cover costs of housing the FIFA 2026 World Cup; this will apply in addition to the eight percent PST and three per cent MRDT (B.C. Ministry of Finance 2023). The Major Events MRDT will be in effect from February 2023–Jan 2030.

### Québec Tax on Lodging

In 2016, the Act respecting the Québec sales tax was amended to require that those operating STRs collect and remit a 3.5 per cent tax on lodging.<sup>16</sup> The tax applies in 21 tourism regions in Québec,<sup>17</sup> and revenues raised through the tax are allocated to a tourism partnership fund, which was created in 1996 to support the promotion and development of tourism in the province

---

<sup>15</sup> B.C. Reg. 93/2013, s 5(1)(b)

<sup>16</sup> *Act respecting the Québec sales tax*, RSQ 2018, c T-0.1, s 541.24.(2.1)

<sup>17</sup> The tax does not apply in the Nunavik tourism region.

(Ministère de Finances Québec 2017). Further, in 2017, the Government of Québec entered into a tax remittance agreement with Airbnb, making it possible for the platform to collect and remit the tax on lodging on behalf of hosts offering accommodation on its platform (Revenu Québec 2017).

## MUNICIPAL TAXES

### Charlottetown Tourism Accommodation Levy

Since 2011, the City of Charlottetown has imposed a three per cent tourism accommodation levy on the purchase price of accommodation,<sup>18</sup> and this levy was extended to STR operations in 2020.<sup>19</sup> As per the Municipal Government Act, the levy must be used to promote the municipality as a tourist destination,<sup>20</sup> including through the payment of a grant to an organization tasked with tourism promotion.<sup>21</sup>

### Churchill Accommodation Tax Levy

In accordance with the Municipal Taxation and Funding Act, the Government of Manitoba approved the Town of Churchill's Accommodation Tax Levy Bylaw in 2017, enabling Churchill to impose a tax on the purchase of accommodation of short duration.<sup>22</sup> The six per cent tax applies to the purchase price of accommodation provided for a continuous period of 60 nights or less,<sup>23</sup> and must be remitted by the operator with a statement of revenue and tax collected on a quarterly basis.<sup>24</sup> Revenues are allocated across three reserve funds to support community enhancement and tourism initiatives (40%), waste management (30%), and utility operations (30%).<sup>25</sup>

### Halifax Regional Municipality (HRM) Marketing Levy

Since 2023, HRM has imposed a three per cent marketing levy on STR accommodation. The levy is applied to the total revenue for the sale of a room or unit, plus any other fees for services offered (e.g., cleaning, administrative, etc.), before sales tax is applied. Revenues raised through the levy can only be used to support the tourism industry, including by partially funding the operations of Discover Halifax and by funding events through the Special Events Reserve Grant Program.

### Municipal Accommodation Tax: Hamilton, Toronto, Ottawa, and Niagara-on-the-Lake

In 2017, Ontario passed legislative amendments to the Municipal Act (and City of Toronto Act) to

---

<sup>18</sup> City of Charlottetown, bylaw no 2019-TAL-1, *Tourism Accommodation Bylaw* (2019), s 3.1

<sup>19</sup> *Ibid*, s 4.2

<sup>20</sup> *Municipal Government Act*, RSPEI 1988, c M- 12. 1, Division 2, s 161(5)

<sup>21</sup> *Ibid*, s 161(6)

<sup>22</sup> Town of Churchill, bylaw No 774/2015, *Accommodation Tax Levy By-law* (2017)

<sup>23</sup> *Ibid*, s 3.1

<sup>24</sup> *Ibid*, s 5.1

<sup>25</sup> *Ibid*, s 3.6



provide municipalities the legislative authority to implement a Municipal Accommodation Tax (MAT). To replace funds previously generated through destination marketing programs, require municipalities that decide to adopt a MAT to provide a minimum contribution to local bodies (e.g., Ottawa Tourism) for the exclusive purpose of promoting tourism.<sup>26</sup>

In 2018, both Toronto and Ottawa introduced a MAT of four per cent. In 2023, Toronto passed bylaw amendments to increase the accommodation tax rate to six per cent. In both cases, the MAT applies to hotel and short-term rental accommodation. Given the delayed implementation of Toronto's STR regulations (as a result of the Zoning Bylaw being appealed at the Local Planning Appeal Tribunal immediately after adoption), MAT collection and remittance was not fully enforced until January 2021. In Ottawa, collection and remittance of MAT by STR operators was required from the outset (despite regulatory reform for STRs being enacted in 2021). In June 2022, Niagara-on-the-Lake Council approved a bylaw to enable the collection of MAT, starting July 1, 2022 (Niagara-on-the-Lake 2022). It is expected that the MAT will be set at two per cent initially (and then increase to three per cent in 2024 and four per cent in 2025) and only apply to STR properties with more than five bedrooms (The Corporation of the Town of Niagara-on-the-Lake 2022).

Toronto allows for STR companies to sign a Voluntary Collection Agreement with the City of Toronto to be able to collect and remit the MAT on behalf of operators. However, in such cases an operator must still file a quarterly MAT report through an online submission portal. In Ottawa, Airbnb has collected MAT on behalf of operators since August 2018. All monthly revenues generated through Toronto's MAT are directed towards Destination Toronto, which supports the tourism industry, as well as various programs and services (e.g., roads, transit, culture, parks) which travelers use and benefit from when visiting the city. In Ottawa, the MAT replaces the Destination Marketing Fee. Revenues are used to support Ottawa Tourism's sales, marketing, and destination development efforts.

---

<sup>26</sup> O Reg 435/17; O Reg 436/17



**TABLE 9: TAXES ON STR ACCOMMODATION**

Authority	Tax or levy	Details	Revenue allocation	Total amount
<b>CANADA</b>	GST (5%): AB, BC, MB, NWT, NU, QC, SK, YK; HST (13%): ON; (15%):	Applies to purchase price, platform booking and service fees.	Consolidated revenue fund	----
<b>BC</b>	<i>Provincial Sales Tax</i> (8%)	Applies to purchase price, platform booking, admin fees.		----
<b>Kelowna</b>	<i>Municipal and Regional District Tax</i> (3%)	Same applicability, registration/remittance rules as PST.	Allocated to Tourism Kelowna. All revenues from STRs go to affordable housing.	11% + 5% GST
<b>Tofino</b>	<i>Municipal and Regional District Tax</i> (3%)	Same applicability, registration/remittance rules as PST.	Allocated to Tourism Tofino, passed to Town. \$400,000/year of revenue for wastewater facility.	11% + 5% GST
<b>Vancouver</b>	<i>Municipal and Regional District Tax</i> (3%)	Same applicability, registration/remittance rules as PST.	Allocated to Tourism Van. Can use for aff. housing. Major Events MRDT: help with 2026 World Cup.	13.5% + 5% GST
<b>Victoria</b>	<i>Municipal and Regional District Tax</i> (3%)	Same applicability, registration/remittance rules as PST.	Allocated to Tourism Victoria. 100% of revenues to City for Housing Reserve	11% + 5% GST
<b>Whistler</b>	<i>Municipal and Regional District Tax</i> (3%)	Same applicability, registration/remittance rules as PST.	Revenues from online accomm. platforms have traditionally supported affordable housing projects.	11% + 5% GST
<b>AB</b>	<i>Alberta Tourism Levy</i> (4%)	Applies to the purchase price. Platforms responsible for collecting, remitting.	Unclear how/where revenues are allocated.	4% + 5% GST
<b>SK</b>	<i>Provincial Sales Tax</i> (6%)	Applies to purchase price; not platform transaction fees.		6% + 5% GST
<b>MB</b>	<i>Retail Sales Tax</i> (7%)	Applies to purchase price, as well as booking fees.		7% + 5% GST
<b>Churchill</b>	<i>Accommodation Tax Levy</i> (5%)	Applies to purchase price of accommodation.	Allocated to Reserve Fund to support Community Enhancement/Tourism; Waste Management;	5% + 5% GST
<b>Hamilton</b>	<i>Municipal Accommodation Tax</i> (4%)	Applies only to room portion of booking.	Destination marketing and tourism development, including hosting major tourism festivals, events.	4% + 13% HST
<b>Niagara-on-the-Lake</b>	<i>Municipal Accommodation Tax</i> (3%)	Applies to all transient accommodation with >5 rooms. Tax will increase to 4% in 2024.	Funds are put in reserve for tourism infrastructure.	3% + 13% HST
<b>Ottawa</b>	<i>Municipal Accommodation Tax</i> (4%)	Applies to room portion of STR bookings. Airbnb collects and remits MAT on behalf of operators	Allocated to Ottawa Tourism to be invested in destination marketing, sales, and development	4% + 13% HST
<b>Toronto</b>	<i>Municipal Accommodation Tax</i> (6%)	Applies to purchase price. Platforms can collect and remit tax on behalf of	Allocated to Destination Toronto to support tourism industry, programs and services used by visitors.	4% + 13% HST
<b>QC</b>	<i>Québec Sales Tax</i> (9.975%) <i>Québec Tax on Lodging</i> (3.5%)	Applied only on price of overnight stay. Tax remittance agreement with Airbnb.	Allocated to Tourism Partnership Fund.	13.5% + 5% GST
<b>Fredericton</b>	<i>Tourism Accommodation Levy</i> (3.5%)	Could be interpreted as applying to operators renting properties with 6+ rooms; Must submit monthly report.	Support and promote local tourism.	3.5% + 15% HST
<b>Halifax</b>	<i>Marketing Levy</i> (max 3%)	Applied to total revenue for the sale of a room or unit, plus any other fees for services provided such as cleaning and administrative fees, before GST.	Supports tourism industry: funding events through the Special Events Reserve Grant Program, partially fund operations for Discover Halifax.	3% + 15% HST
<b>Charlotte-town</b>	<i>Tourism Accommodation Levy</i> (3%)	Applied to the purchase price. Remitted to City monthly.	Revenue must be used to promote the municipality as a tourist destination.	3% + 15% HST
<b>St. John's</b>	<i>Accommodation Levy</i> (4%)	Applied to purchase price of accommodation . Requires filing of quarterly report.	Allocated to Destination St. John's to support marketing and promotion of tourism.	4% + 15% HST
<b>Yellowknife</b>	---	---	---	5% GST
<b>Whitehorse</b>	---	---	---	5% GST

## 6. COMPLIANCE AND ENFORCEMENT

Compliance and enforcement approaches span a spectrum of strategies and tools, from soft measures (e.g., education and information sharing), which are focused on achieving voluntary compliance, to proactive requirements as part of the application process (e.g., attestations), complaint-based measures (such as tip lines), platform-supported measures, and resourced enforcement (e.g., audits). Some or all of these strategies are present in many of the jurisdictions in our review, and this information is summarized in Table 10 (pp. 41-42).

### SOFT STRATEGIES

Rather than pursue strict and audit/inspection-based enforcement, many jurisdictions, particularly those with limited budgets, seek to foster an environment of voluntary compliance, including through the implementation of soft strategies, which employ webpages, information campaigns, and citizen engagement to build local understanding of regulations and associated processes. To this end, most jurisdictions in our review have created dedicated short-term rental webpages, which provide information on a range of topics, from regulatory development to application requirements; some also include FAQ guides and best practice manuals. Only Tofino, Banff, Churchill, Fredericton, and Iqaluit do not have such a site. Online information provided by Kelowna, Vancouver, Whistler, Niagara-on-the-Lake, Halifax, and Charlottetown is particularly comprehensive, and enables members of the public to easily access information on policy rationale, the regulatory process, bylaws and current regulations, and common questions. In addition, Vancouver's website hosts a number of informational videos.

### LICENCE-ORIENTED MEASURES

Compliance can also be strengthened as part of the application process, and specifically through the various licence requirements detailed in the previous section (e.g., sharing of site, parking, and guest management plans; undergoing property inspections for health, safety, fire, and general compliance; and host attestations regarding knowledge of and adherence to bylaws, compliance with safety measures, etc.). Further, Vancouver has introduced a notable way of ensuring listings comply with provisions related to prohibited buildings (e.g., certain strata buildings, as well as affordable housing and SROS). Specifically, the City has established (and keeps current) a prohibited buildings registry, and when online applications are made for a new STR operation, the address is automatically flagged against this list. In Halifax, prospective STR operators are also required to add their properties to a Residential Rental Registry, through which Halifax Regional Municipality authorities hope to develop a complete record of rental properties (including, but not limited to, STRs) and thus gain a clearer picture of the local rental landscape (Halifax Regional Municipality 2023).

In municipalities in which STR operators are subject to a provincial framework, compliance is reinforced through the application process, as provincial licences are typically granted only after

compliance with local bylaws is confirmed. In Québec, for example, a condition of registration for both a principal residence accommodation and a general tourist accommodation is the submission of a notice of compliance with municipal bylaws, signed by a local authority. Similar systems exist in Nova Scotia and Prince Edward Island.

Finally, in most jurisdictions in our review, authorities have introduced the licence condition that an STR operator must post a valid licence number on all online listings. Only Banff, Newfoundland, and Iqaluit have not introduced this requirement. This enables authorities to track online listings against registered/licenced STRs, and supports targeted enforcement, indicating where inspections should be prioritized.

## **TRADITIONAL ENFORCEMENT: COMPLAINTS, AUDITS, AND INSPECTIONS**

Many jurisdictions rely on a combination of information received through local complaints and inspection and audit powers to manage enforcement. Most jurisdictions appear to rely on existing general bylaw complaint mechanisms (e.g., 311), while a select few (Kelowna, Victoria) offer additional contact information for staff focused specifically on licensing or the STR market. Notably, Niagara-on-the-Lake has enlisted a third-party service, Host Compliance, to support complaint-based enforcement and the management of a large volume of STR-related complaints (Niagara-on-the-Lake 2021). In most cases, it is difficult to discern the extent of proactive enforcement approaches, such as active inspections. However, Kelowna, Vancouver, Whistler, and Banff all indicate in policy materials and reports, and on public websites, engagement in active inspection.

In jurisdictions where platform registration requirements exist (Ottawa, Toronto, Halifax, Charlottetown), active listing data obtained from platforms can be used alongside complaints and additional information held by Administration to support a systematic and targeted approach to enforcement. Such a system also appears to exist in Vancouver, where authorities rely on a combination of proactive audits and data from licences, Airbnb, third-party scrapes, and complaints.

## **PLATFORM ENGAGEMENT**

Municipalities that have either created licensing requirements for or struck agreements with platforms benefit from engaging platforms in compliance and enforcement efforts. Specifically, Vancouver, Toronto, and Québec require platforms to be active collaborators in enforcement efforts. Though Vancouver does not require the registration of platforms, the City has signed a Voluntary Compliance Agreement ("Memorandum of Understanding - Airbnb Ireland and City of Vancouver" 2018) with Airbnb, outlining stipulations regarding the operation of the platform in the city. Part of the agreement rests on Airbnb supporting the implementation of Vancouver's STR regulations, which includes the platform agreeing to prevent new listings which do not provide a business licence number. In Toronto, platforms must provide information on regulatory requirements to hosts who register listings, as well as create mandatory licence number fields as part of listing registration. The company must then ensure that all listings have valid registration

numbers consistent with those published by the City on its Open Data portal: validation of this must occur before an operator can list an STR on the platform. Companies must also set out processes for removing listings that do not comply and for handling problem operators. Most recently – and following a deadly fire in an Old Montréal building housing several illegal STRs – the province of Québec passed amendments to the *Tourist Accommodation Act* and *Regulations* to require active engagement of digital platforms in enforcement efforts. Specifically, digital platforms cannot display STR listings without the operator first providing an electronic registration certificate and including the registration number and expiry date on the advertisement; the amendments also stipulate that the platform must verify listings for such information.

Data provision requirements, which are often achieved through a data sharing agreement (DSA) between the platform and the government, are another way of leveraging platform data to support enforcement efforts. Such requirements exist in Vancouver, Toronto, Ottawa, Québec, Nova Scotia, and PEI. In these cases, regulation stipulates that, as a condition of operating in the jurisdiction, platforms must register and uphold a number of data provision responsibilities. In Toronto, for example, the DSA sets out requirements regarding the records that the STR company must send to the City on a regular basis, including STR operator transaction data (e.g., names, addresses, registration numbers, dates and number of nights booked, prices charged, type of rental). The data provision requirements in Ottawa are similar to those applied in Toronto, and include municipal addresses of each listing, total number of nights each listing is rented in a calendar year, the amount of revenue collected by accounts associated with each listing, the total amount of Municipal Accommodation Tax collected, and the total number of complaints received. In Québec, platforms are required to provide listing information to the Ministry of Tourism and must also assign a company representative to liaise with the province.

**TABLE 10: COMPLIANCE AND ENFORCEMENT APPROACHES**

	Soft compliance strategies	Licence-oriented measures	Complaint mechanism	Platform engagement	Proactive enforcement
Kelowna	<u>STR webpage</u> : policy rationale, timelines; info on eligibility, app. process, complaints; bylaw links <u>Informational materials</u> : Operator's Guidebook	<u>Licence #</u> : Ensure all listings, promo materials include licence #, approved sleeping unit count. <u>Attestation</u> : self-evaluation safety audit; good neighbour agreement	Online complaint mechanism on City STR website; Bylaw Services #; Licensing branch contact	---	Active inspection of STR units by City staff.
Tofino	<u>No STR webpage</u> : business licence page with bylaw links, contact info <u>Informational materials</u> : Respectful Neighbourliness Brochure	<u>Licence #</u> : Ensure all listings, promo materials include licence #	General Bylaw Complaint mechanism	---	Inspections by staff possible.
Vancouver	<u>STR webpage</u> : clear info about app. Process, regulations, including videos and eligibility quiz; links to bylaws, reports; link to complaint tool; data on active listings, licences, audits.	<u>Licence #</u> : Ensure all listings, promo materials include licence # <u>Prohibited Buildings Registry</u> : property flagged during licence application, prevents registration.	Online STR-specific complaint mechanism (through 311) indicated on City STR website.	<u>Voluntary Compliance Agreement with Airbnb</u> : (1) licence field on listing (must be filled); (2) data sharing; (3) host education; (4) remove illegal units upon City request	Proactive audits and use of data tools (licence data; Airbnb data; 3rd party scrapes; complaints). Enforcement Team of 7 focused on data analysis, compliance (2020)
Victoria	<u>STR webpage</u> : info about process, eligibility; links to forms, bylaw, FAQ <u>Informational materials</u> : STR info sheet	<u>Licence #</u> : Ensure all listings, promo materials include licence #	General online Bylaw Complaint tool, STR-specific email contact	---	Inspections by staff possible.
Whistler	<u>STR webpage</u> : info on tourist accommodation licensing, eligibility flowchart, zoning rules; presents policy direction and rationale.	<u>Licence #</u> : Ensure all listings, promo materials include licence # <u>Database of tourist accommodation inventory</u>	General complaint system (Bylaw Services)	---	Active enforcement by staff on a case-by-case basis.
Banff	<u>No STR webpage</u> : Dedicated webpage to ongoing B&B Regulations review, links to progress and reports	---	General online bylaw complaint system	---	Council direction has historically been to proactively enforce (~150 hrs/yr); Compliance Officer leads this work.
Calgary	<u>STR webpage</u> : info about regulation, licence costs, process, eligibility, complaint lines, fines <u>Informational materials</u> : Good Host & Good Guest Guides	<u>Licence #</u> : Ensure all listings, promo materials include licence #	General City of Calgary complaint line and website (311)	---	Approach has been to work with operators to achieve voluntary compliance.
Edmonton	<u>STR webpage</u> : info about regulation, app. process, complaints; links to operational plan, Guests Guide; links to and info about relevant bylaws. <u>Informational materials</u> : Information for Guests Guide	<u>Licence #</u> : Ensure all listings, promo materials include licence # <u>Operational Plan</u> : Must be approved by City staff before licence issued	General City of Edmonton complaint line and website (311)	---	Inspections by staff possible.
Regina	<u>STR-specific webpage</u> : info about licence types, reg. requirements, application process, FAQs, links to application and relevant bylaws	<u>Licence #</u> : Ensure all listings, promo materials include licence # <u>URL and Platform</u> : Operator must list in app. platform they use; URL of listings	General bylaw complaint line and website; no info on STR webpage	Upon written request of licence inspector, platform or marketing agent must remove or correct listing within 7 days of request	Inspections by licence inspector possible.
Saskatoon	<u>STR webpage</u> : info about regs, STR and licence types, application process, FAQs, links to application and relevant documents	<u>Host Declaration</u> : Submitted at time of application, includes attestation of compliance with life-safety standards	General bylaw complaint line and website; no info on STR webpage	---	Inspections by licence inspector possible.
Churchill	<u>No STR-specific webpage</u>	---	Town contact information on website.	---	Inspections by licence inspector possible.

	Soft compliance strategies	Licence-oriented measures	Complaint mechanism	Platform engagement	Proactive enforcement
Niagara OTL	<u>STR-specific webpage</u> : info on MAT, app process w/ required forms/plans, links to bylaws, list of STRs, compliance program, complaint line	<u>Licence #</u> : Ensure all listings, promo materials include licence # <u>List of STRs</u> : Town publishes public list of all licensed accommodation	Compliance program in partnership with Host Compliance, to help volume of complaints	---	Bylaw Enforcement officers enforce, with support from Host Compliance system. Given 4-year licence, must be inspected every 2 years.
Ottawa	<u>STR-specific webpage</u> : info about host requirements, regulations, application process, fee schedule, complaint reporting, prohibition process (condos, landlords, etc.), links to relevant bylaws	<u>Permit #</u> : Ensure all listings, promo materials include permit serial #, max. overnight guest limit <u>Signed Declaration</u> : Operator must sign declaration of compliance with STR Bylaw	General complaint line (311) indicated on STR website.	Platforms must (1) register w/ City; (2) maintain records for min 3 years (addresses, # nights, revenue, MAT, complaints) and report every 3 months; (3) convey regs to hosts; (4) collect/remit MAT	Audits by Bylaw Officer possible: examination of electronic records held by platform, PM, permit holder
Toronto	<u>STR-specific webpage</u> : info about regulations; info & app. requirements for platforms, operators; high-level info for residents and visitors; complaint line information	<u>Reg. #</u> : Ensure all listings, promo materials, invoices, include registration # <u>Open Data portal</u> : info on all STRs with active registration; updated daily	General City of Toronto complaint line (311) or online process.	Platforms must: be licensed; have data agreement w/ City; keep records for 3 years (address, licence, nights, price, revenue); create host, guest accounts; publish complaint info; communicate regs to hosts	City officials may inspect units; audit or examine all books and records and any account held by operator or platform.
Montréal	<u>STR-specific webpage</u> : ▪ City of Montréal: overview of/links to prov. registration; portal for rules by borough. ▪ Province & CITQ (registration body) have websites with info, links to regs, online application	<u>Reg. #</u> : Ensure all listings, promo materials include registration # <u>Quebec</u> : Public register of STRs with reg. numbers, expiry dates, etc. <u>Municipal approval</u> : Licence not granted without signed notice of compliance with municipal bylaws	City website refers to Revenu Québec to make complaints	Rules for platforms in legislative and regulatory amendments: (1) cannot display listings without registration certificate and expiry data – must verify; (2) must provide information to Ministry on listings; (3) must assign company representative to Quebec	Revenu Québec manages inspections. New (2023) Montreal enforcement task force (coordinator and 3 inspectors) to focus on illegal listings in Ville-Marie; le Plateau-Mont-Royal; le Sud-Ouest
Québec City	<u>STR-specific webpage</u> : ▪ Québec City: overview of STR types; local rules & links; links to prov. ▪ Province & CITQ (registration body) have websites with info, links to regs, online application	<u>Reg. #</u> : Ensure all listings, promo materials include registration # <u>Quebec</u> : Public register of STRs with reg. numbers, expiry dates, etc. <u>Municipal approval</u> : Licence not granted without signed notice of compliance with municipal bylaws	311 Complaint Line	Rules for platforms in legislative and regulatory amendments: (1) cannot display listings without registration certificate and expiry data – must verify; (2) must provide information to Ministry on listings; (3) must assign company representative to Quebec	Revenu Québec manages inspections.
Halifax	<u>Tourist Accommod. Webpage (NS)</u> : Info on legislation, types of accomm.; registration process, cost; contact info <u>HRM webpage</u> : info about bylaw changes; definitions; eligibility; process for registration; FAQs	<u>Licence #</u> : Ensure all listings, promo materials include licence #; public registry <u>Municipal approval</u> : Operator must declare in application that use complies with municipal land-use bylaw	General HRM bylaw complaint system.	Platforms must: (1) register with province; (2) ensure listings have valid licence #; (3) keep records (listing addresses; nights rented; nightly & total price charged); and (4) share records as requested.	Legislation permits Province to enter into data sharing agreements with municipalities to support enforcement of municipal bylaws, inform planning.
Charlottetown	<u>City – STR webpage</u> : FAQ; forms and approvals; eligibility; process; links to background reports and bylaws <u>Tourist Accommod. Webpage (PEI)</u> : Info on leg. framework, purpose, registration, reporting requirements	<u>Licence #</u> : Ensure all listings, promo materials include licence # <u>Public list</u> : Province maintains list of licensed, noncompliant units <u>Municipal approval</u> : Compliance with municipal rules is verified	General bylaw complaint system	Platforms must register with province, keep transaction records (7 years): name, address, reg. #; nights rented; nightly rate, total price. Records must be provided upon request	Inspections by province possible
St. Johns	<u>Tourist Accommod. Webpage (NL)</u> : Basic information on licensing requirements and process, relevant legislation and regulations	Public Registry	General bylaw complaint system	---	Unclear whether/how enforced
Iqaluit	<u>No STR-specific webpage</u>	---	---	---	City officials may inspect.
Yellowknife	<u>STR-specific webpage</u> : info about STR types, licensing requirements, relevant bylaws, other permit requirements, contact information	<u>Licence #</u> : Ensure all listings, promo materials include licence #	---	---	City officials may inspect.



## 7. BRINGING IT TOGETHER

### A TYPOLOGY OF CANADIAN RESPONSES

From our analysis in this report, it is evident that while it is occasionally presented as contentious in public discourse and news reports, the regulation of the STR market is an increasingly common and accepted practice in Canadian jurisdictions: not a question of “if,” but rather a matter of “how” and “to what extent.” In particular, licensing or registration requirements are widespread, such that for STR hosts, this can now largely be conceived of as merely another step in the process of preparing to list a property on an STR platform. Taxation of such activity on par with other forms of tourist accommodation is also a common approach. At the same time, it is evident that there are marked differences in the STR regulations present within Canadian municipalities, not only in terms of their restrictiveness, but also when considering their complexity, their constituent elements (including the various frameworks of which they are composed), and the orders of government they involve. To enable a more systematic comparison of these myriad approaches—and to make better sense of the Canadian policy response—we developed a typology of planning and regulatory responses.

Typologies are useful for synthesizing and making sense of the results of comparative research, and can also produce generalizations about what policy efforts have looked like overall and across contexts in reference to a particular management objective. They allow for relational comparisons among different cases. On the STR question, several typologies have been set out in the academic literature. Nieuwland and van Melik (2020), for example, place STR policy approaches along a continuum of stringency (spanning full prohibition, laissez-faire, and limitation with certain restrictions), where prohibition implies bans on STR activity (either overall or in a particular community), laissez-faire suggests few concrete measures with the exception of tax collection agreements with platforms, and limitation describes the presence of some or all of a mixture of quantitative, locational, density-based, and qualitative restrictions.<sup>27</sup> Quantitative restrictions involve limitations on licences, number of guests, and nights rented annually; locational rules aim to manage the spatial dimension of the market, limiting STRs to certain areas; density restrictions seek to limit the concentration of STRs in certain areas; and qualitative restrictions define and place limits on the type of listing and introduce health and safety requirements.

Furukawa and Onuki (2019) use the same stringency continuum, but specify, in addition to laissez-faire and prohibitive approaches, general (no distinction between types of STR operation), residence-oriented (regulations either ban or impose limits on non-primary residence STRs); host-

---

<sup>27</sup> See also Finck and Ranchordàs (2016) and Crommelin et al. (2018), in which similar understandings of regulatory differences are outlined.



oriented (regulations limit entire-unit operations where the host is absent); and hybrid (combine host- and residence-oriented restrictions. Setting out the most distinct typology, von Briel and Dolnicar (2020) group popular tourist destinations by four categories: liberal (weak regulation, enabling activities); moderate (interventions exist to enable tax and data collection); moderate-collaborative (city is willing to work with platforms and community, including to develop tourism plans, and rules are frequently reviewed and changed); and protective (heavy spatial and operational restrictions and requirements).

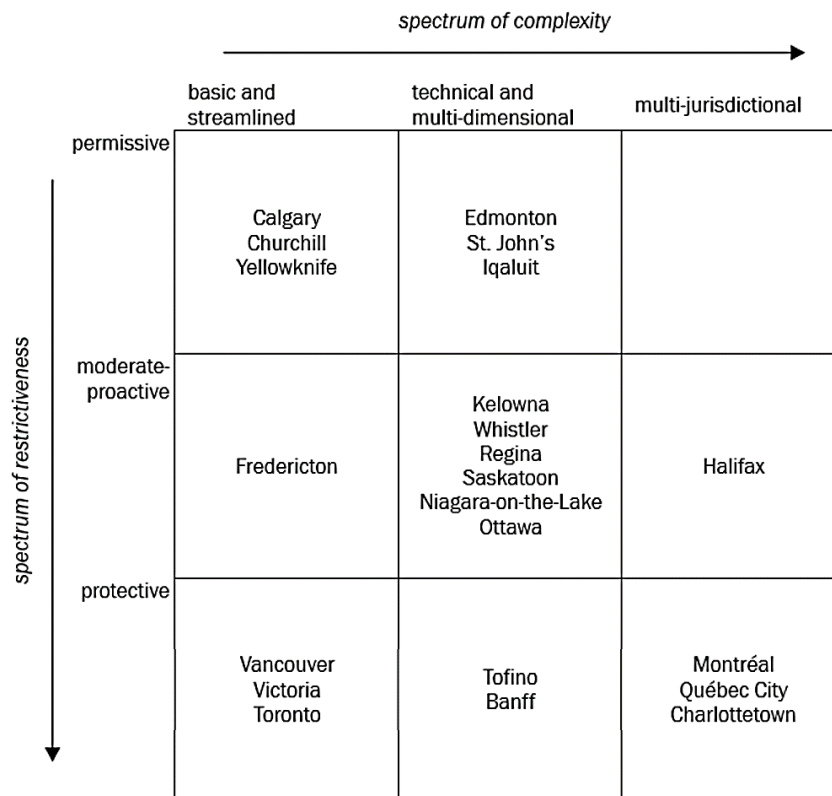
One shortcoming of the above typologies is that they focus primarily on the stringency of regulations, without considering other aspects of management, such as order(s) of government involved and complexity of the overall response. Drawing on elements of the above approaches, but also integrating considerations of complexity and multi-level governance, we developed a two-dimensional typology (Figure 1; p. 45) for comparing the management responses adopted in Canadian jurisdictions. In this model, complexity refers to the extent to which classifications and limitations reflect different categories of use (e.g., different categories of STR, other forms of tourist accommodation, etc.), levels of activity (e.g., primary residence, entire unit), and specific exemptions, as well as if operators are subject to multiple regulatory frameworks, spanning jurisdictions. Restrictiveness captures the relative strength of prohibitions, including considerations of spatial restrictions, quotas, and limitations on operation types. Importantly, we conceptualize both complexity and restrictiveness as existing as a continuum, rather than as binary concepts (i.e., simple/complex; permissive/restrictive).

Along the spectrum of complexity, we note three ideal-type categories: basic and streamlined (generally one category of use, limited introduction of spatial and/or quantitative elements, simple application process); technical and multi-dimensional (several categories of use and licence, with different requirements; existence of spatial and/or quantitative rules across different bylaws, which condition eligibility; involved application process with specific conditions; licence categories for platforms and property managers); and multi-jurisdictional (involving compliance with at least two orders of government<sup>28</sup>). In addition, we indicate three categories of restrictiveness: permissive (no or very few restrictions based on use type); moderate-proactive (spatial restrictions for primary use STRs; night caps and other quantitative measures; operational requirements and registration systems that support compliance); and protective (strict measures for or prohibitions of primary use STRs in most areas; zoning strictly dictates use types; prohibition in several dwelling types).

---

<sup>28</sup> With the caveat that provincial tax compliance is, on its own, insufficient to meet this criteria. That is, jurisdictions that have local rules, and which are subject to a provincial accommodation tax (e.g., Calgary), are not considered to be in this category.

FIGURE 1: TYPOLOGY OF POLICY RESPONSES



## PROMISING PRACTICES

Overall, regulatory approaches in Canada reflect a more measured and exacting approach by comparison to early international efforts, particularly to the extent that they reflect more sophisticated understandings of market actors and contain provisions introduced to address different types of activity. For example, several Canadian jurisdictions do not ban the operation of secondary property listings outright, instead distinguishing such operations from those corresponding with a host's primary residence and introducing tiered licensing schemes which impose higher entry costs for those looking to operate listings of a more commercial nature. Further, in several Montréal and Québec City boroughs, primary residence listings are permitted throughout, but secondary listings are contained to select commercial areas; this is similar to the approach taken in Kelowna, where primary use operations (i.e., non-principal residence STRs) are restricted to set tourist commercial and health districts.

Some regulatory approaches also involve platforms. For example, in Toronto, Nova Scotia, PEI, and Ottawa, to be able to operate platforms must first register with the government. Registration not only provides governments access to additional revenue, but also enables the imposition of additional requirements related to data collection and information sharing. However, regulatory frameworks which recognize platforms as market actors are not the only approach. In recent years, platforms—and Airbnb in particular—have altered the nature of their interactions with local

authorities to focus on partnerships and agreements, rather than legal battles, and in many cases, governments have been able to draw on this shift to fill gaps, particularly in terms of compliance, enforcement, and access to data. In Canada, several jurisdictions have now struck agreements with Airbnb specifically to leverage the platform's position, expertise, and data in order to improve regulatory effectiveness.

Other jurisdictions have found ways to introduce flexibility into regulatory approaches to allow for adjustments in the face of emerging issues and shifting market dynamics. In Regina and Saskatoon, for example, bylaws include particular provisions for secondary property STRs that prohibit the granting of new primary use licences if more than 35 per cent of the dwelling units in a multi-dwelling structure are non-PR STRs, or if the city's vacancy rate falls below three per cent. These are best practices that merit should be considered elsewhere: it is indeed noteworthy that, given widespread community concerns about availability and affordability of long-term rentals, only two jurisdictions have introduced such measures.

Finally, numerous municipalities in British Columbia, through permissions in provincial tax legislation, are innovating in terms of the purposes towards which revenues generated through accommodation taxes can be directed. Here, i.e., to support affordable housing initiatives, rather than tourism budgets, for example). This is one way of balancing or offsetting the community effects of STR market growth without banning or placing severe restrictions on the practice, and in a way that directly addresses the area of concern.

## **GAPS AND OPPORTUNITIES**

It is well-documented that local efforts to regulate the STR market internationally have been hampered by compliance and enforcement struggles, despite the importance of this aspect to the success of regulatory efforts. It is likely that such issues also impact regulatory effectiveness in the jurisdictions reviewed in this study. Part of this is due to lack of staff capacity within local offices, the dynamic nature of the market and constant proliferation of listings, and limited or incomplete data access (Wegmann and Jiao 2017; Nieuwland and van Melik 2020). As detailed in the literature, meaningful enforcement likely requires dedicated staff operating exclusively in the area of short-term rentals (Wegmann and Jiao 2017). In Canadian jurisdictions, the ability and commitment of local governments to undertake enforcement with the rigour required to achieve high compliance is unclear. Most jurisdictions in our review employ complaint- and audit-based systems, which are reliant upon concerned residents reporting issues through a complaint line or online portal, as well as proactive inspections of STR units by licence inspectors or bylaw officers, and it is expected that smaller governments in particular have limited staff and budgetary capacity in this area. Indeed, even the largest cities in Canada have reported administrative strain, with recent reports out of Toronto noting that City Administration was struggling to process thousands of licence applications and required more staff to close the enforcement gap (Woodward 2021).

As we detailed in the section on compliance measures, platform engagement is one approach to

overcoming some of the above challenges in this area. However, reports out of Toronto also indicate that co-regulation remains an imperfect process – or a work in progress – with Airbnb suggesting that certain aspects of enforcement, such as flagging listings or comparing new listings to the City’s registry of licensed operators, remain the responsibility of the City (Woodward 2021). Indeed, coregulatory models remain novel in the STR context, and jurisdictions will continue to learn from efforts to navigate relationships with platforms with policy objectives in mind.

Further, additional factors contribute to low compliance, including a number of barriers inherent within the licensing and registration system for hosts. The first concerns the extensiveness and accessibility of the application process, particularly if hosts are required to comply with bylaws and regulations enacted by several levels of government, and across departments (e.g., land use, licensing, and tax). Secondly, low compliance could be linked to a lack of awareness among small scale operators that they must obtain a business licence to share space in their home: such individuals may not be deliberately avoiding compliance with STR regulations but, at the same time, may not conceive of their participation in the STR market as constituting business activity, or at least activity that requires a licence for commercial operations. At the same time, however, it is cause for regulators to reflect on the suitability of licensing schemes—particularly those which do not distinguish between licence classes, or which use business and commercial language—for all types of STR activity, even that which reflects small-scale home-sharing operations. As a result, there could be merit in distancing STR registration from business licensing processes.

### Multi-Level Governance

One potential path forward that would support improved regulatory capacity, effectiveness, and compliance would be to recast the management of the STR market in broader governance terms and shift to a provincial registration framework model. As the STR market becomes more complex and partnership with digital platforms a necessity, provinces are in a stronger position to lead governance efforts, particularly with regard to registration, data management, and market oversight. Indeed, management systems for general tourist accommodation already exist in Quebec, Nova Scotia, and Prince Edward Island and—as indicated by recent reform initiatives in these provinces—these legislative frameworks are adaptable for the purposes of STR market operations, including platform management. Further, the Union of B.C. Municipalities has called on the provincial government to introduce a provincial regulatory framework for short-term rentals, similar to that in place for ride-sharing, to ensure stronger platform accountability and information validation, and to improve enforcement capacity that is currently lacking at the local level (Union of B.C. Municipalities 2021).

Under such an approach, provinces would have additional opportunity—and capacity—to set, through consultation and expert review, clear policy objectives related to the management of the STR market, in line with provincial dynamics and strategies for other sectors, particularly those impacted by the STR market, such as housing and tourism. For example, in the Atlantic provinces, governance of the STR market could be primarily aimed at boosting tourism, and thus the

framework might be overseen by the tourism ministry. Similarly, provinces that have experienced considerable housing market issues, such as British Columbia, might adopt strategies aimed primarily at ensuring access to affordable housing, and thus see that the framework falls under the purview of the minister responsible for housing.

Such a framework would also create regulatory certainty in jurisdictions across the province, and done effectively, would reduce administrative burden for local governments, many of which do not have sufficient resources to administer and enforce robust licensing and registration systems. Given several provinces have already established agreements with platforms regarding the collection of accommodation tax, PST, and other such charges, moving a licensing and registration system to the provincial level would reflect a streamlining of processes under a single level of government (even if done by distinct authorities). Involving the provincial government in this way would free up local governments to focus on effective planning and land-use frameworks, particularly those related to zoning and community health and safety, as has been done in Montréal, Quebec City, Charlottetown, and Nova Scotia.

## CONCLUDING THOUGHTS

In the past five years, Canada's STR market has grown significantly, and now extends to communities of all varieties and in every region of the country. Planning and regulatory measures have proliferated in response, and at the time of writing, additional local governments, including Hamilton, Winnipeg, and Sault Ste. Marie, are reviewing or finalizing plans to implement management frameworks. As we find over the course of the analysis done in this paper, though many governments across Canada have only recently adopted regulatory frameworks, trends and promising practices can already be observed. However, we also note that, as implementation proceeds, authorities will need to find ways to overcome interconnected challenges spanning compliance and enforcement, access to data and information, and management of platforms. Two approaches—platform engagement and the introduction, at the provincial level, of STR registration frameworks—show particular promise in the face of these issues.

The principal aim of this report has been to take stock of the various regulatory approaches Canadian jurisdictions have applied to date in an attempt to manage platform-mediated home sharing in their communities. In conducting this review, we sought answers to general questions about the nature and extent of the regulatory push in Canada, whether trends and themes could be identified across efforts, and whether jurisdictions are developing regulatory approaches that account for the complexity of the STR market (as three- or four-sided, for example) and reflect an advanced understanding of market actors and drivers of participation. From here, further research is required to assess the suitability, effectiveness, and impact of these chosen regulatory mechanisms, and to uncover best practices and areas of particular challenge—including whether patterns exist across jurisdictions of a particular nature (e.g., whether optimal approaches as well as challenges are similar in all mountain resort towns). Additional research efforts might focus on the drivers of regulatory approaches, with an eye to discerning how local dynamics—whether

economic, political, cultural, or otherwise—and various stakeholder groups shape policy and regulatory responses.

# REFERENCES

- Alberta Hotel & Lodging Association. 2016. *Alberta's Tourism Levy*. <https://www.ahla.ca/wp-content/uploads/2016/10/Brief-2016-Tourism-Levy.pdf>.
- Alberta Treasury Board and Finance. 2020. Budget 2020: Fiscal Plan - A Plan for Jobs and the Economy 2020-23.
- . 2022. Budget 2022: Fiscal Plan (2022-25).
- Allen, James A. 2017. "Disrupting Affordable Housing: Regulating Airbnb and Other Short-Term Rental Hosting in New York City." *Journal of Affordable Housing & Community Development Law* 26 (1): 151-192. <https://www.jstor.org/stable/26408211>
- B.C. Ministry of Finance, January 27, 2023, "City of Vancouver will use new tool to help fund FIFA World Cup 2026," <https://news.gov.bc.ca/releases/2023FIN0007-000098>.
- Barron, Kyle, Edward Kung, and Davide Proserpio. 2021. "The Effect of Home-Sharing on House Prices and Rents: Evidence from Airbnb." *Marketing Science* 40 (1): 23-47. <https://doi.org/10.1287/mksc.2020.1227>.
- Benner, Katie. 2017. "Inside the Hotel Industry's Plan to Combat Airbnb." *The New York Times*, April 16, 2017. <https://www.nytimes.com/2017/04/16/technology/inside-the-hotel-industrys-plan-to-combat-airbnb.html>.
- City of Calgary. 2018. *Short Term Rental Scoping Report*. <https://pub-calgary.escribemeetings.com/filestream.ashx?DocumentId=76553>.
- City of Edmonton. 2022a. 2022 Fee Schedule: Bylaw 20002 - Business Licence Bylaw
- . 2022b. *Operational Plan: Guest Management for Short-Term Home Rentals*. <https://www.edmonton.ca/sites/default/files/public-files/OperationalPlan-GuestManagement-Short-termRentals.pdf?cb=1649193991>.
- City of Hamilton. 2023. *Communication Update - Licensing Short-Term Rental Accommodations (City Wide)*. <https://www.hamilton.ca/sites/default/files/2023-10/comm-update-Licensing-Short-Term-Rental-Accommodations.pdf>.
- City of Kelowna. 2018. *Report to Council - Short-Term Rental Accommodation Regulatory Direction*. <https://kelownapublishing.escribemeetings.com/filestream.ashx?DocumentId=16687>.
- . 2020. *Report to Council - Tourism Recovery Support*. edited by City of Kelowna Business & Entrepreneurial Development.
- City of Ottawa. 2021. *Staff Report - Short-Term Rental By-law*. <https://pub-ottawa.escribemeetings.com/filestream.ashx?documentid=32518>.
- City of Regina. 2020. *Report to Council - Residential Short Term Accommodation (Homestay)*. <http://reginask.iqm2.com/Citizens/FileOpen.aspx?Type=4&ID=9161>.
- City of Saskatoon. 2022a. "Discretionary Use." <https://www.saskatoon.ca/business-development/development-regulation/developers-homebuilders/discretionary-use>.
- . 2022b. *Staff Report to Council - Effectiveness of Short-Term Accommodation Regulations*.
- City of Toronto. 2016. *Staff Report to Executive Committee - Developing an Approach to Regulating Short-Term Rentals*. <https://www.toronto.ca/legdocs/mmis/2016/ex/bgrd/backgroundfile-97235.pdf>.
- City of Vancouver. 2017. *Report to Council - Regulating Short-Term Rentals in Vancouver*. <https://council.vancouver.ca/20170711/documents/rr1.pdf>.
- . 2019. *Policy Report to Standing Committee on City Finance and Services - One-year Review of the Short-term (STR) Program*
- City of Winnipeg. 2023. *Staff Report - Regulating Short-Term Rental Accommodation*. <https://clkapps.winnipeg.ca/DMIS/ViewDoc.asp?DocId=24151&SectionId=708022&InitUrl>.



- Cocola-Gant, Agustín, and Ana Gago. 2019. "Airbnb, buy-to-let investment and tourism-driven displacement: A case study in Lisbon." *Environment and Planning A: Economy and Space* 53 (7): 1671-1688. <https://doi.org/10.1177/0308518X19869012>.
- Colomb, Claire, and Tatiana Moreira de Souza. 2021. *Regulating Short-Term Rentals - Platform-based property rentals in European cities: the policy debates*. Property Research Trust (London, UK).  
[https://www.propertyresearchtrust.org/uploads/1/3/4/8/134819607/short\\_term\\_rentals.pdf](https://www.propertyresearchtrust.org/uploads/1/3/4/8/134819607/short_term_rentals.pdf).
- . 2023. "Illegal short-term rentals, regulatory enforcement and informal practices in the age of digital platforms." *European Urban and Regional Studies*: 1-18.  
<https://doi.org/10.1177/09697764231155386>.
- Combs, Jennifer, Danielle Kerrigan, and David Wachsmuth. 2020. "Short-term rentals in Canada: Uneven growth, uneven impacts." *Canadian Journal of Urban Research* 29 (1): 119-134.  
<https://www.jstor.org/stable/10.2307/26929901>.
- Corporation of the District of Tofino. 2021. Official Community Plan
- Crommelin, Laura, Laurence Troy, Chris Martin, and Sharon Parkinson. October 8, 2018. *Technological Disruption in Private Housing Markets: The Case of Airbnb*. Australian Housing and Urban Research Institute Limited. <https://ssrn.com/abstract=3280620>.
- Davidson, Nestor M., and John J. Infranca. 2015. "The Sharing Economy as an Urban Phenomenon." *Yale Law & Policy Review* (2): 215-280.  
<https://heinonline.org/HOL/P?h=hein.journals/yalpr34&i=214>.
- Department of Planning & Heritage. 2022. City of Charlottetown Official Plan and Zoning & Development By-Law Short-Term Rental (STR) Amendments.
- Destination Greater Victoria. 2021. *2022-2026 Strategic Plan*.  
[https://www.tourismvictoria.com/sites/default/files/destination\\_greater\\_victoria\\_2022-2026\\_strategic\\_plan.pdf](https://www.tourismvictoria.com/sites/default/files/destination_greater_victoria_2022-2026_strategic_plan.pdf).
- Dolnicar, Sara. 2017. *Peer-to-Peer Accommodation Networks: Pushing the boundaries*. Oxford: Goodfellow Publishers.
- Dredge, Dianne, Szilvia Gyimóthy, Andreas Birkbak, Torben Elgaard Jensen, and Anders Koed Madsen. 2016. *The impact of regulatory approaches targeting collaborative economy in the tourism accommodation sector: Barcelona, Berlin, Amsterdam and Paris*. Impulse Paper No 9 prepared for the European Commission DG GROWTH (Aalborg University, Copenhagen).  
<https://forskning.ruc.dk/en/publications/the-impact-of-regulatory-approaches-targeting-collaborative-econo>.
- Ferreri, Mara, and Romola Sanyal. 2018. "Platform Economies and Urban Planning: Airbnb and Regulated Deregulation in London." *Urban Studies* 55 (15): 3353-3368.  
<https://doi.org/10.1177/0042098017751982>.
- Finck, Michèle, and Sofia Ranchordàs. 2016. "Sharing and the City." *Vanderbilt Journal of Transnational Law* 49 (5): 1299-1370.  
<https://heinonline.org/HOL/P?h=hein.journals/vantl49&i=1347&a=dWNhbGdhcnkuY2E>.
- Furukawa, Norikazu, and Motoharu Onuki. 2019. "The design and effects of short-term rental regulation." *Current Issues in Tourism*: 1-16.  
<https://doi.org/10.1080/13683500.2019.1638892>.
- Gibbs, Chris, Daniel Guttentag, Ulrike Gretzel, Jym Morton, and Alasdair Goodwill. 2018. "Pricing in the sharing economy: a hedonic pricing model applied to Airbnb listings." *Journal of Travel & Tourism Marketing* 35 (1): 46-56. <https://doi.org/10.1080/10548408.2017.1308292>.
- Gottlieb, Charles. 2013. "Residential Short-Term Rentals: Should Local Governments Regulate the

- Industry." *Planning & Environmental Law* 65 (2): 4-9.  
<https://doi.org/10.1080/15480755.2013.766496>.
- Gouvernement du Québec. 2021. Budget 2021-2022: Québec is resilient and confident - Additional Information
- Government of Newfoundland and Labrador, April 4, 2023, "New Tourist Accommodations Act and Regulations Proclaimed," <https://www.gov.nl.ca/releases/2023/tcar/0404n04/>.
- Grimmer, Louise, Oskaras Vorobjovas-Pinta, and Maria Massey. 2019. "Regulating, then deregulating Airbnb: The unique case of Tasmania (Australia)." *Annals of Tourism Research* 75: 304-307. <https://doi.org/10.1016/j.annals.2019.01.012>.
- Grisdale, Sean. 2019. "Displacement by disruption: short-term rentals and the political economy of "belonging anywhere" in Toronto." *Urban Geography* 42 (5): 654-680.  
<https://doi.org/10.1080/02723638.2019.1642714>.
- Gurran, Nicole. 2018. "Global Home-Sharing, Local Communities and the Airbnb Debate: A Planning Research Agenda." *Planning Theory & Practice* 19 (2): 298-304.  
<https://doi.org/10.1080/14649357.2017.1383731>.
- Gurran, Nicole, and Peter Phibbs. 2017. "When Tourists Move In: How Should Urban Planners Respond to Airbnb?" *Journal of the American Planning Association* 83 (1): 80-92.  
<https://doi.org/10.1080/01944363.2016.1249011>.
- Guttentag, Daniel. 2015. "Airbnb: disruptive innovation and the rise of an informal tourism accommodation sector." *Current Issues in Tourism* 18 (12): 1192-1217.  
<https://doi.org/10.1080/13683500.2013.827159>.
- . 2019. "Progress on Airbnb: a literature review." *Journal of Hospitality and Tourism Technology* 10 (4): 814-844. <https://doi.org/10.1108/JHTT-08-2018-0075>
- Guttentag, Daniel, Stephen Smith, Luke Potwarka, and Mark Havitz. 2018. "Why Tourists Choose Airbnb: A Motivation-Based Segmentation Study." *Journal of Travel Research* 57 (3): 342-359. <https://doi.org/10.1177%2F0047287517696980>.
- Halifax Regional Municipality. 2022. *Staff Report to Council: Regulation of Short-term Rentals*.  
<https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/221213rc15111.pdf>.
- . 2023. "Residential Rental Registry." Accessed October 3.  
<https://www.halifax.ca/business/doing-business-halifax/residential-rental-registry>.
- Hotel Association of Canada. 2018. *Developing a Modern Approach to Short-Term Rentals in a Digital Economy. A Framework for Canadian Regulators*. Hotel Association of Canada.  
[https://docs.wixstatic.com/ugd/e60474\\_34af0ae29c6042e7bd8ec87ae83f327f.pdf](https://docs.wixstatic.com/ugd/e60474_34af0ae29c6042e7bd8ec87ae83f327f.pdf).
- Hübscher, Marcus, and Till Kallert. 2022. "Taming Airbnb Locally: Analysing Regulations in Amsterdam, Berlin and London." *Tijdschrift voor Economische en Sociale Geografie* 114 (1): 6-27. <https://doi.org/10.1111/tesg.12537>.
- Interian, Johanna. 2016. "Up in the Air: Harmonizing the Sharing Economy through Airbnb Regulations " *Boston College International and Comparative Law Review* 39 (1): 129-162.  
<https://heinonline.org/HOL/P?h=hein.journals/bcic39&i=129>.
- Jamasi, Zohra. 2017. *Regulating Airbnb and the Short-Term Rental Market: An overview of North American regulatory frameworks* Canadian Centre for Policy Alternatives (Ottawa, Canada).  
<https://www.policyalternatives.ca/publications/reports/how-regulate-rise-short-term-rental-platforms-airbnb>.
- Jamison, Shannon, and Eric Swanson. 2021. *Regulating Short-Term Rentals: A Toolkit for Canadian Local Governments* Third Space Planning.  
[http://www.thirdspaceplanning.ca/str\\_toolkit\\_202](http://www.thirdspaceplanning.ca/str_toolkit_202).

- Jefferson-Jones, Jamila. 2015. "Airbnb and the Housing Segment of the Modern 'Sharing Economy': Are Short-Term Rental Restrictions an Unconstitutional Undertaking." *Hastings Constitutional Law Quarterly* 42 (3): 557-576.  
[https://repository.uchastings.edu/hastings\\_constitutional\\_law\\_quaterly/vol42/iss3/3](https://repository.uchastings.edu/hastings_constitutional_law_quaterly/vol42/iss3/3)
- Johal, Sunil, and Noah Zon. 2015. *Policymaking for the Sharing Economy: Beyond Whack-A-Mole*. (Mowat Centre). [https://munkschool.utoronto.ca/mowatcentre/wp-content/uploads/publications/106\\_policymaking\\_for\\_the\\_sharing\\_economy.pdf](https://munkschool.utoronto.ca/mowatcentre/wp-content/uploads/publications/106_policymaking_for_the_sharing_economy.pdf).
- Kim, Anna Joo. 2019. "Planning and the So-Called 'Sharing' Economy." *Planning Theory & Practice* 20 (2): 261-263. <https://doi.org/10.1080/14649357.2019.1599612>.
- Lee, Dayne. 2016. "How Airbnb Short-Term Rentals Exacerbate Los Angeles's Affordable Housing Crisis: Analysis and Policy Recommendations." *Harvard Law & Policy Review* 10 (1): 229-253. [https://harvardlpr.com/wp-content/uploads/sites/20/2016/02/10.1\\_10\\_Lee.pdf](https://harvardlpr.com/wp-content/uploads/sites/20/2016/02/10.1_10_Lee.pdf).
- Leshinsky, Rebecca, and Laura Schatz. 2018. "'I Don't Think My Landlord Will Find Out': Airbnb and the Challenges of Enforcement." *Urban Policy and Research* 36 (4): 417-428.  
<https://doi.org/10.1080/08111146.2018.1429260>.
- Li, Hui, Yijin Kim, and Kannan Srinivasan. 2022. "Market Shifts in the Sharing Economy: The Impact of Airbnb on Housing Rentals." *Management Science*.  
<https://doi.org/10.1287/mnsc.2021.4288>.
- Major, Lara. 2016. "There's No Place like (Your) Home: Evaluating Existing Models and Proposing Solutions for Room-Sharing Regulation Comments." *San Diego Law Review* (2): [i]-506.  
<https://heinonline.org/HOL/P?h=hein.journals/sanlr53&i=489>.
- "Memorandum of Understanding - Airbnb Ireland and City of Vancouver." 2018.  
<https://drive.google.com/file/d/1fhQagqnZxXHX2DGmAysApg05xYN00Saa/view>.
- Miller, Stephen R. 2016. "First Principles for Regulating the Sharing Economy." 53 *Harvard Journal on Legislation* 147. <https://doi.org/http://dx.doi.org/10.2139/ssrn.2568016>.  
<https://ssrn.com/abstract=2568016>.
- Ministère de Finances Québec. 2017. Bulletin d'information - Application de la taxe sur l'hébergement aux entreprises exploitant une plateforme numérique offrant des unités d'hébergement
- Ministry of Finance, February 7, 2018, "Province and Airbnb working to fund affordable housing," <https://news.gov.bc.ca/releases/2018FIN0003-000174>.
- Niagara-on-the-Lake, July 12, 2021, "Niagara-on-the-Lake Launches Short Term Rental Compliance Program," <https://notl.civicweb.net/document/21071/>.
- . 2022. "Municipal Accommodation Tax." <https://www.notl.com/node/1472>.
- Nieuwland, Shirley, and Rianne van Melik. 2018. "Regulating Airbnb: how cities deal with perceived negative externalities of short-term rentals." *Current Issues in Tourism*.  
<https://doi.org/10.1080/13683500.2018.1504899>.
- . 2020. "Regulating Airbnb: how cities deal with perceived negative externalities of short-term rentals." *Current Issues in Tourism*: 1-15.  
<https://doi.org/10.1080/13683500.2018.1504899>.
- Pearce, Christopher 2016. "The Search for a Long-term Solution to Short-term Rentals: The Rise of Airbnb and the Sharing Economy." *University of Tasmania Law Review* 35 (2): 58-78.  
<https://heinonline.org/HOL/P?h=hein.journals/utasman35&i=238>.
- Pforr, Christof, Michael Volgger, Sara Cavalcanti Marques, and Aji Cahya Nusantara. 2021. "Regulatory Approaches—International Case Examples." In *Understanding and Managing the Impact of Airbnb*. Singapore: Springer.
- Resort Municipality of Whistler. 2017. *Council Policy: Tourist Accommodation Properties Zoning*

and Covenant Use Provisions.

[https://www.whistler.ca/sites/default/files/2018/Apr/related/23991/councilpolicy\\_g-26-touristaccommodationpropertieszoningandcovenantuseprovisions.pdf](https://www.whistler.ca/sites/default/files/2018/Apr/related/23991/councilpolicy_g-26-touristaccommodationpropertieszoningandcovenantuseprovisions.pdf).

—. 2021. "Municipal and Regional District Tax." <https://www.whistler.ca/municipal-gov/grants-funding/municipal-and-regional-district-tax>.

Revenu Québec, 29 August 2017, "Entente entre le gouvernement du Québec et Airbnb: une première canadienne," <https://www.revenuquebec.ca/fr/salle-de-presse/communiqués-de-presse/details/113340/>.

Saskatchewan Ministry of Finance. 2021. *Information Bulletin - Information for Vendors Providing Accommodation Services*. <https://www.saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/provincial-sales-tax>.

Sigala, Marianna, and Sara Dolnicar. 2017. "Entrepreneurship Opportunities." In *Peer-to-Peer Accommodation Networks: Pushing the Boundaries*, edited by Sara Dolnicar, 77-86. Oxford: Goodfellow Publishers.

Sovani, Altaf, and Chandana Jayawardena. 2017. "How should Canadian tourism embrace the disruption caused by the sharing economy?" *Worldwide Hospitality and Tourism Themes* 9 (4): 464-470. <https://doi.org/10.1108/WHATT-05-2017-0023>.

Tedds, Lindsay M., Anna Cameron, Mukesh Khanal, and Daria Crisan. 2021. "Why Existing Regulatory Frameworks Fail in the Short-Term Rental Market: Exploring the Role of Regulatory Fractures." *The School of Public Policy Publications* 14 (26).

The Corporation of the City of Iqaluit. 2020. City of Iqaluit General Plan.

The Corporation of the Town of Niagara-on-the-Lake. 2022. Municipal Accommodation Tax Bylaw - DRAFT.

Tourism Nova Scotia, April 11, 2022, "Legislation to Improve Registration System for Short-term Rentals," <https://tourismns.ca/news/press-release/legislation-improve-registration-system-short-term-rentals>.

Tourism PEI. 2023. "Licensed Tourism Accommodations". Government of Prince Edward Island. <https://www.princeedwardisland.ca/en/information/tourism-pe/licensed-tourism-accommodations>.

Town of Niagara-on-the-Lake. 2019. Official Plan.

Unger, Danton. 2023. "Winnipeg takes another step toward new short-term rental rules." CTV News, February 23, 2023. <https://winnipeg.ctvnews.ca/winnipeg-takes-another-step-toward-new-short-term-rental-rules-1.6286809>.

Union of B.C. Municipalities, November 3, 2021, "Regulation urged for short-term accommodations industry," <https://www.ubcm.ca/about-ubcm/latest-news/regulation-urged-short-term-accommodations-industry>.

Valentin, Maxence. 2020. "Regulating short - term rental housing: Evidence from New Orleans." *Real Estate Economics*: 1-35. <https://doi.org/10.1111/1540-6229.12330>.

Verdouw, Julia, and Richard Eccleston. 2023. "Airbnb and the Hidden Barriers to Effective Regulation: A Case Study of Short-Term Rentals in Tasmania." *Urban Policy and Research* <https://doi.org/10.1080/08111146.2022.2076213>.

Vigliotti, Marco. 2019. "Hotel association calls for overhaul of federal tax rules on Airbnb and other digital platforms - iPolitics." *iPolitics*, 2019-07-18, 2019. <https://ipolitics.ca/2019/07/18/hotel-association-calls-for-overhaul-of-federal-tax-rules-on-airbnb-and-other-digital-platforms/>.

Ville de Québec. 2022. "Réglementation et permis - Hébergement touristique commercial." [https://www.ville.quebec.qc.ca/gens\\_affaires/reglements\\_permis/hebergement/](https://www.ville.quebec.qc.ca/gens_affaires/reglements_permis/hebergement/).

- Vith, Sebastian, Achim Oberg, Markus A. Höllerer, and Renate E. Meyer. 2019. "Envisioning the 'Sharing City': Governance Strategies for the Sharing Economy." *Journal of Business Ethics* 159: 1023–1046. <https://doi.org/10.1007/s10551-019-04242-4>.
- von Briel, Dorine, and Sara Dolnicar. 2020. "The evolution of Airbnb regulation - An international longitudinal investigation 2008 - 2020." *Annals of Tourism Research*. <https://doi.org/10.1016/j.annals.2020.102983>.
- Wachsmuth, David, and Alexander Weisler. 2018. "Airbnb and the rent gap: Gentrification through the sharing economy." *Environment and Planning A: Economy and Space* 50 (6): 1147–1170. <https://doi.org/10.1177/0308518X18778038>.
- Wegmann, Jake, and Junfeng Jiao. 2017. "Taming Airbnb: Toward guiding principles for local regulation of urban vacation rentals based on empirical results from five US cities." *Land Use Policy* 69: 494–501. <https://doi.org/10.1016/j.landusepol.2017.09.025>.
- Woodward, Jon. 2021. "'1234-ABCDEF': Enforcement gap may be behind hundreds of bogus short-term rental licences." CTV News, February 1, 2021. <https://toronto.ctvnews.ca/1234-abcdef-enforcement-gap-may-be-behind-hundreds-of-bogus-short-term-rental-licences-1.5291337?cache=%3FautoPlay%3FcontactForm%3Dtrue%3FclipId%3D89925>.
- Zale, Kellen. 2016. "When Everything is Small: The Regulatory Challenge of Scale in the Sharing Economy." *San Diego Law Review* 53 (4): 949–1016. <https://heinonline.org/HOL/P?h=hein.journals/sanlr53&i=980>.
- Zervas, Georgios, Davide Proserpio, and John W. Byers. 2017. "The Rise of the Sharing Economy: Estimating the Impact of Airbnb on the Hotel Industry." *Journal of Marketing Research* 54 (5): 687–705. <https://doi.org/10.1509%2Fjmr.15.0204>.

## REFERENCED LEGISLATION AND BYLAWS

Jurisdiction	Legislation and Bylaws
Kelowna	Short-Term Rental Accommodation Bylaw City of Kelowna Municipal and Regional District Tax Bylaw Zoning Bylaw Official Community Plan Bylaw
Tofino	Business Licence Regulation Bylaw Zoning Bylaw Official Community Plan Bylaw
Vancouver	Licence Bylaw Zoning and Development Bylaw
Victoria	Zoning Bylaw STR Regulation Bylaw
Whistler	Business Licence Bylaw Tourist Accommodation Business Regulation Bylaw Zoning Bylaw
Banff	Land Use Bylaw
Calgary	Business Licence Bylaw
Edmonton	Business Licence Bylaw Zoning Bylaw
Regina	Residential Short Term Accommodation Licensing Bylaw
Saskatoon	Business Licence Bylaw Zoning Bylaw
Churchill	Business Licensing Bylaw Fees and Charges Bylaw



	Regulation and Licensing of Accommodation Providers Bylaw Zoning Bylaw
Niagara-OTL	Short Term Rentals, Licensing, Zoning & Official Plan Bylaws
Ottawa	STR Bylaw Zoning Bylaw
Toronto	Licensing and Registration of Short-Term Rentals Bylaw Zoning Bylaw Fees and Charges Bylaw
Québec	Tourist Accommodation Act and Regulation Various urban planning bylaws in Montréal and Québec City
Fredericton	Zoning Bylaw
Nova Scotia	Tourist Accommodations Registration Act and Regulations HRM Regional Planning Strategy Land Use bylaws (for different HRM plan areas)
PEI	Tourism Industry Act and Regulations Charlottetown Zoning & Development Bylaw Charlottetown Official Plan
St. John's	Newfoundland Tourist Accommodations Act and Regulations
Yellowknife	Business Licence Bylaw Zoning Bylaw
Iqaluit	Business Licence Bylaw Zoning Bylaw General Plan