



Municipality of Clarington
40 Temperance Street
Bowmanville, ON L1C 3A6
ecdev@clarington.net

Re: Clarington's Municipal Accommodation Tax (MAT)

To whom it may concern,

This letter is to inform you that Clarington Council formally endorsed the Municipal Accommodation Tax (MAT) By-law at the April 27, 2026, Council meeting.

The MAT By-law will come into effect on July 1, 2026. Beginning on that date, a mandatory Municipal Accommodation Tax of five per cent (5%) will apply to the purchase price of accommodation provided for a period of twenty-nine (29) consecutive nights or less within the Municipality of Clarington.

In accordance with provincial legislation, revenues generated through the Municipal Accommodation Tax will be reinvested in tourism-related initiatives that support local tourism development, promotion, and the visitor experience in Clarington.

Council has also approved the appointment of the Ontario Restaurant, Hotel and Motel Association (ORHMA) to act as the Municipality's authorized tax collection agent for the Municipal Accommodation Tax. ORHMA will be responsible for supporting accommodation providers with registration, reporting, remittance, and training related to the MAT program.

Additional information, including guidance materials and training opportunities, will be provided by ORHMA in the coming weeks to ensure accommodation providers understand their obligations well in advance of the July 1, 2026, implementation date.

For reference, the approved Municipal Accommodation Tax By-law is attached.

Thank you for your attention and cooperation.

Sincerely,

Paul Pirri
Director of Economic Development
Municipality of Clarington