



Municipal Accommodation Tax (M.A.T) Frequently Asked Questions

Q: How do I register my business for M.A.T. reporting and payment?

A: Accommodation providers will register and remit the Municipal Accommodation Tax (M.A.T.) through the Town's Granicus reporting system. Training sessions will be provided by Granicus to guide operators through account setup and the remittance process.

Q: What revenue must be reported for each reporting period?

A: Each reporting period must include all accommodation payments received during that period, regardless of when the booking was made or when the stay occurs. This follows Section 4 of the by-law, which requires reporting based on payments received, not booking dates or stay dates.

Q: How do I handle bookings made before April 1 if the stay occurs after April 1?

A: The M.A.T. applies based on when the accommodation is paid for, not when it is booked.

- If a booking was paid before April 1, M.A.T. does not apply.
- If a booking was paid on or after April 1, M.A.T. must be collected, even if the booking was made earlier.

Under Section 4.1 of the by-law, the tax is collected at the time the accommodation is purchased.

Q: Will booking platforms like Airbnb automatically send M.A.T. to the Town?

A: No. At this time, third-party booking platforms will not remit the tax directly to the Town.

Accommodation providers must:

1. Collect the M.A.T. from guests, usually by enabling local tax settings within their booking platform.
2. Report and remit the tax to the Town quarterly through their Granicus account.

Most booking platforms allow operators to add local taxes that are automatically collected during booking.

Q: How will the Town ensure unlicensed operators collect and remit M.A.T.?

A: The Town's Short-Term Accommodation By-law and the Granicus compliance software help identify accommodation listings and ensure operators are properly licensed and registered.

These tools support enforcement and help bring unlicensed operators into compliance.

Q: Is M.A.T. charged before or after HST?

A: M.A.T. is calculated before HST and is applied to the purchase price of the accommodation.

It does not apply to separately itemized charges such as parking or other optional services, but does apply to additional occupancy fees.

For Example:

Accommodation charge: \$290.00

Additional occupancy fee: \$10.00

Cleaning fee: \$20.00

M.A.T. (4% of accommodation + occupancy): \$12.00

Subtotal: \$332.00

HST (13%): \$43.16

Total charged to guest: \$375.16

Q: Where can guests learn more about the Municipal Accommodation Tax?

A: Guests can visit the Town's website for more information: wasagabeach.com/MAT

Q: What if I have existing rate commitments with booking platforms through 2026? How can I inform guests of this change?

A: The Municipal Accommodation Tax is not a rate change. It is a legislated tax authorized under the Municipal Act and Ontario Regulation 435/17.

Because the by-law was adopted in November 2025 and took effect April 1, 2026, accommodation providers are required to collect the tax on eligible purchases after that date.

Most booking platforms (such as Airbnb and VRBO) allow operators to add local tax settings to comply with municipal requirements.

Q: Can guests opt out of paying the Municipal Accommodation Tax?

A: No. The Municipal Accommodation Tax is a mandatory tax applied to eligible accommodation purchases and cannot be waived.

Q: How is M.A.T. different from a Destination Marketing Fee?

A: A Destination Marketing Fee (DMF) is typically a voluntary fee charged by some tourism operators.

The Municipal Accommodation Tax (M.A.T.), by contrast:

- is established under Ontario Regulation 435/17
- is legally authorized through municipal by-law
- must be collected by accommodation providers

Because it is a tax authorized by legislation, guests cannot opt out.

Q: How will the Town use the funds collected from M.A.T.?

A: The Town is developing a Use of Funds policy that will outline how the municipal portion of the tax will be used and reported to Council.

A portion of the revenue will be provided to the eligible tourism entity, Experience Simcoe County, to support tourism marketing and initiatives that benefit Wasaga Beach.

Regular updates will be provided to Council and the public on how the funds are used.

Q: Where can I access the full M.A.T. by-law?

A: The Municipal Accommodation Tax is established through Town of Wasaga Beach By-law 2025-63.

You can view or download the by-law on the [Town's website](#). If you require a printed copy, please contact the Town for assistance.

Q: Who can I contact if I have questions?

A: If you need help with registration, reporting, or compliance, please contact the Town of [Wasaga Beach Economic Development Office](#).