



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

Q: How do I register my business to ensure M.A.T. compliance?

A: The next training session will be provided by Granicus in order to train operators in the remittance system.

Q: What is considered “revenue” in each reporting period? Stay, bookings, or payments?

A: As per section 4 of the By-law, in each reporting period, you should include any purchases (payments received), regardless of associated booking or stay date.

Q: How does an accommodator handle bookings taken before the M.A.T was implemented if the stay takes place after April 1st?

A: According to section 3.1.i. of the By-Law, accommodations which have been booked prior to the implementation date are exempt from M.A.T. In accordance with Section 4.3, please retain records which indicate proof of reservation date or the contract demonstrating the date it was made, in order for the Town to verify the exemption.

Q: Will the Town be setting up automatic remittance in online platforms that sends funds directly to the Town?

A: As of now, the Town will not be automatically remitted through third-party booking services such as AirBnB, as that is only one of many platforms that accommodation providers use. M.A.T. for Wasaga Beach will be remitted through your Granicus Account, and most online platforms allow you to adjust your account's tax settings to automatically collect at booking. Those settings should allow providers to collect the M.A.T. and then remit each quarter.

Q: What mechanisms has the Town implemented to ensure that unlicensed and unregistered operators are also collecting and remitting M.A.T.?

A: Through the new Short Term Accommodation Bylaw and with help from the Granicus software, the Town now has the ability to identify and bring unlicensed operators into compliance. Learn more about the updated [Short Term Accommodation By-law and enforcement](#).

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

A: M.A.T. is charged as its own fee, based on the purchase price of the room, before HST. It should not be charged on separately itemized charges such as parking or room service, but applies to additional occupancy fees.

For Example:

Accommodation charge: \$290.00

Additional Occupancy Fee: \$10

Cleaning Fee: \$20

M.A.T. (4%): \$12.00

Subtotal: \$332.00

HST (13%): \$43.16

Total charged to guest: \$375.16

Q: If my guests have questions, where can we direct them?

A: Please encourage guests with any questions to visit the municipal website, at wasagabeach.com/MAT

Q: How do we communicate the M.A.T. if there are rate commitments through 2026 with certain booking platforms?

A: The Town has been considering the M.A.T. By-Law for many years, with official public consultation occurring throughout 2024 and into spring 2025. The initial council report to council outlining the program and implementation occurred in September 2025. By-Law 2025-63 was passed on November 26th, 2025, so 2026 rate commitments should take the April 1st start date into account. Given that M.A.T. is a legislatively protected tax (Municipal Act/Ontario Regulation 435/17), it is not a rate change, but rather a tax.

Rate commitments on VRBO apply to the accommodation rates. Like AirBnB, VRBO allows accommodation operators to customize tax requirements to align with local

regulations.

Q: Can visitors opt out of M.A.T.?

A: No.

Q: What is the difference between the Destination Marketing Fee that was recently removed from Niagara Falls and M.A.T.?

A: A fee such as one at some tourism operators in Niagara Falls is a Destination Marketing fee. That is a different type of fee, which is indeed optional for customers because unlike a M.A.T., does not fall under any legislative authority. The M.A.T. is legislated through Ontario Regulation 435/17.

Q: Has the town shared how it plans to use its collected portion of M.A.T? Where does the tourism entity collected portion go?

A: The Town is currently developing a 'Use of Funds' policy for the municipal portion of the tax collected. This will include the reporting on the requirements for staff to update Council on a regular basis as to how the funds are being used, both in the municipal and tourism entity portions. The eligible tourism entity portion will be remitted to Experience Simcoe County. The team at Experience Simcoe and the town will work together to determine the highest and best use of the funding for tourism initiatives in Wasaga Beach.

Staff will be making recommendation on 'Use of Funds' multiple times throughout the year. [Stay informed by subscribing to Town channels and follow Council agendas.](#)

Q: How can we get a hardcopy of the rules and regulations of M.A.T.?

A: The By-law which enforced M.A.T., By-law 2025-63, can be printed [here](#). If you do not have access to a printer, please contact us directly. The regulation and remittance of the tax will take place on software called Granicus, so accommodators will need access to a phone or computer to set up their account.

If you have questions about the MAT or need support, please [contact the Economic Development Office](#).