## **OSOYOOS INDIAN BAND**

1155 Sen Pok Chin Blvd., Oliver, BC, V0H 1T8 250-498-3444

## NOTICE OF PROPOSED ACCOMMODATION OPERATOR TAX LAW AND INVITATION TO MAKE REPRESENTATIONS

**NOTICE IS GIVEN**, pursuant to section 6 of the *First Nations Fiscal Management Act* (the "FMA"), that the Osoyoos Indian Band proposes to enact the *Osoyoos Indian Band Accommodation Operator Tax Law*, 2020 (the "Proposed Law").

**DESCRIPTION OF PROPOSED LAW:** The Proposed Law is an accommodation operator tax law, a form of business activity tax law made under the authority of subparagraph 5(1)(a)(iv) of the FMA. The Proposed Law provides for a tax at the rate of 3% on the gross revenues from the sale of lodging located on the reserve. The Proposed Law includes provisions for the determination of gross revenues, for returns, payment, reassessments, and inspections. The Proposed Law also includes provisions regarding penalties, interest and enforcement, as well as a complaints process respecting alleged errors and omissions in a *Notice of Accommodation Tax Reassessment*.

**COPIES OF THE PROPOSED LAW** may be obtained from the Osoyoos Indian Band at the address set out below.

**WRITTEN REPRESENTATIONS:** The Council of the Osoyoos Indian Band (the "Council") invites written representations regarding the Proposed Law. If you wish to make a written representation, your written representation must be received by the Osoyoos Indian Band at the address set out below, on or before **4:30 pm on April 6, 2020**. The Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

**CONTACT INFORMATION:** For further information or questions regarding the Proposed Law, this Notice, or the making of written representations to Council, please contact: Alanea Holmstrom – Tax Administrator at 1155 Sen Pok Chin Blvd, by telephone at (250) 498-3444 ext. 3035 or by email at aholmstrom@oib.ca.

Dated: Feb 14, 2020.