

# Municipal Accommodation Tax Information Session for Hamilton Short-Term Rental Operators

Presented by:

Tourism and Culture Division, City of Hamilton and  
The Ontario Restaurant Hotel & Motel Association



Date: Monday June 22, 2026

# Information for Short-Term Rental Operators

Short-term rentals Municipal Accommodation Tax start date: July 1, 2026

City of Hamilton Municipal Accommodation Tax By-law 22-209

Municipal Accommodation Tax rate 4.0% of the accommodation

Portal Launch Date: July 1, 2026

First Reporting Period: July 1 to Sep 30, 2026 (Quarter-3)

Municipal Accommodation Tax Portal access requirements:

All registered users on the City of Hamilton's Licensed Short-Term Rentals list will receive individualized, secure login credentials.

# Municipal Accommodation Tax Portal

## Municipal Accommodation Tax Portal – Advantages & Accountability

**Security:** Individualized log-in issued by The Ontario Restaurant Hotel & Motel Association.

**System Communications:** Reminders for pending reports and immediate receipts for all payments.

**Financial Tracking:** Real-time aging reports available to both users and the City of Hamilton, alongside automated invoicing for applicable interest on overdue accounts.

**Live Data Integration:** Fully transparent, real-time data sharing between accommodation providers, the City of Hamilton and The Ontario Restaurant Hotel & Motel Association.

# Municipal Accommodation Tax Collection

## Municipal Accommodation Tax Collection for Short-Term Rentals

Airbnb does not collect / remit Levy automatically for Hamilton

Each host is responsible for uploading the Municipal Accommodation Tax to your accommodation listings.

Add Municipal Accommodation Tax to all your listings with online accommodation booking platforms.

**Airbnb:** [Airbnb Help | Add Tourist Taxes](#)

**Vrbo:** [Vrbo Help | Manage Lodging Taxes](#)

**Booking.com:** [Booking.com Partner Hub | Understanding local taxes](#)

# How to Add Tax to Individual Listings - Airbnb

Add taxes for individual listings on desktop

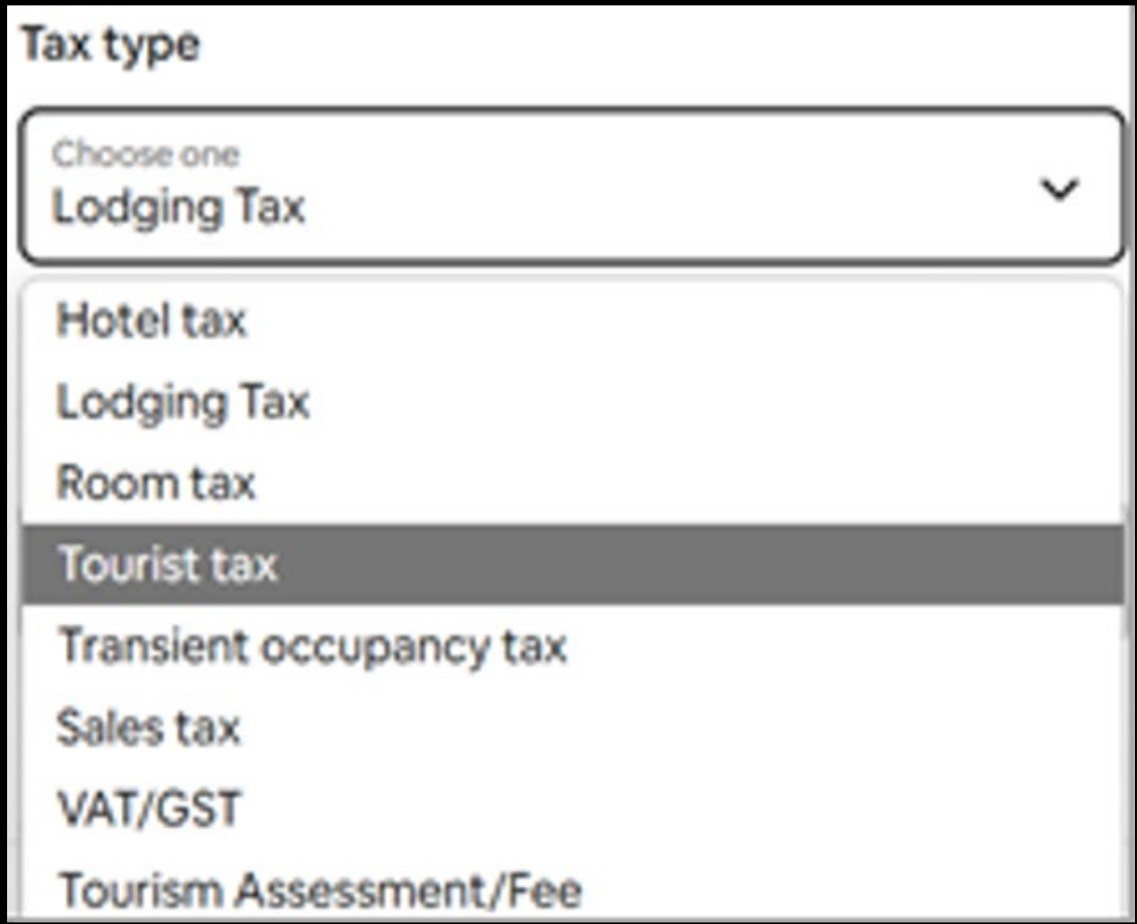
- Click **Listings** and select the listing you want to edit.
- In **Listing editor**, click **Settings**
- Under **Edit preferences**, click **Taxes**
- Click **Add a tax**
- Choose the **Tax type** and the **type of charge**
- Enter the **Amount** being collected
- Add your **Accommodations tax registration number**
- Choose whether your region provides an exemption for long-term stays (if you choose **Yes**, you'll be given the option to provide additional details)
- Agree to the terms and click **Save**

**Note:** The **Taxes Airbnb Submits** section in your account shows what Airbnb collects and submits on your behalf, if any, before adding additional taxes.

# How to Add Tax to Individual Listings - Tax Type

## Airbnb – How to Add Tax to Individual Listings

Select “**Tourist Tax**”



The image shows a screenshot of the Airbnb interface for adding tax to a listing. It features a dropdown menu titled "Tax type". The menu is currently open, showing a list of options. The option "Tourist tax" is highlighted with a dark grey background, indicating it is the selected choice. Other options visible in the list include "Hotel tax", "Lodging Tax", "Room tax", "Transient occupancy tax", "Sales tax", "VAT/GST", and "Tourism Assessment/Fee". The dropdown menu is enclosed in a black border.

Tax type	
Choose one	▼
Lodging Tax	
Hotel tax	
Lodging Tax	
Room tax	
<b>Tourist tax</b>	
Transient occupancy tax	
Sales tax	
VAT/GST	
Tourism Assessment/Fee	

# How to Add Tax to Individual Listings - Base Price

## Airbnb – How to Add Tax to Individual Listings

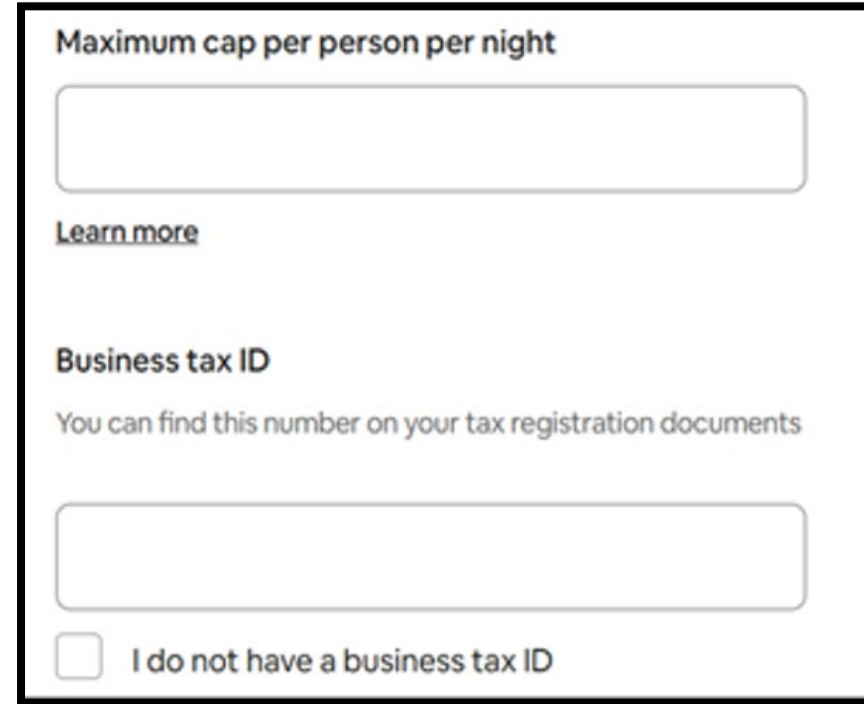
Select “**Base Price**”

Taxable base	
<a href="#">Learn more</a>	
Base price	<input type="checkbox"/>
Management fee	<input type="checkbox"/>
Community fee	<input type="checkbox"/>
Linens fee	<input type="checkbox"/>
Resort fee	<input type="checkbox"/>
Cleaning fee	<input type="checkbox"/>
Pet fee	<input type="checkbox"/>

# How to Add Tax to Individual Listings – Cap per night

## Airbnb – How to Add Tax to Individual Listings

Select “No Cap per night”



Maximum cap per person per night

[Learn more](#)

**Business tax ID**  
You can find this number on your tax registration documents

I do not have a business tax ID

Enter your business number if you have one.

# Accommodation's tax registration number

**Airbnb – Accommodation's tax registration number: **Hamilton License Number****

Many jurisdictions in the US issue an accommodations tax registration number, which is the unique number you were assigned by your local taxing jurisdiction. Depending on the jurisdiction, this may be an accommodations tax-specific registration number or a local business registration or account number. For example, in Florida, your accommodations tax registration number would be your state sales tax registration number for sales tax, and county tourist development tax number for tourist development tax.

Your accommodations tax registration number will vary based on the specific tax you are collecting in addition to the jurisdiction.

# Penalties and Audit

As per the Municipal Accommodation Tax By-law 22-209:

- Late or unpaid Municipal Accommodation Tax is subject to **interest of 1.25% per month**.
- Retain Municipal Accommodation Tax and accommodation **records for seven years** and make them available to the City of Hamilton for inspection upon request.

Municipal Accommodation Tax Reporting Portal is specific to Hamilton.

**Please Bookmark your Portal Link**

<https://hamilton.orchma.com/>

# Reporting and Remitting Deadlines

Submit quarterly Municipal Accommodation Tax remittance forms and payments in accordance with reporting deadlines:

Start Date: July 1, 2026. Quarter 3-2026

- Quarter 1 (Jan 1 to Mar 31) is due by Apr 15
- Quarter 2 (Apr 1 to Jun 30) is due by July 15
- Quarter 3 (July 1 to Sep 30) **is due by Oct 15**
- Quarter 4 (Oct 1 to Dec 31) is due by Jan 15

# Inquiries, Technical Support, and Online Resources

**Inquiries & Technical Support** provided by The Ontario Restaurant Hotel & Motel Association

- Marjan Kotevski - [mkotevski@orhma.com](mailto:mkotevski@orhma.com)
- Karen Crellin – [kcrellin@orhma.com](mailto:kcrellin@orhma.com)
- Sanju Abraham - [sabraham@orhma.com](mailto:sabraham@orhma.com)
- General email - [mat@orhma.com](mailto:mat@orhma.com)
- Phone: 905-592-3023

## Online Information

[City of Hamilton Municipal Accommodation Tax Information](#)

[City of Hamilton Short-Term Rental Licensing](#)



**Questions?**