[INSERT NAME OF FIRST NATION]

**NOTICE OF PROPOSED LOCAL REVENUE LAW AND   
INVITATION TO MAKE REPRESENTATIONS [AND NOTICE OF PUBLIC MEETING]**

**[Note to First Nation: First Nations should ensure that this Notice also includes any additional information required by the Commission *Standards Respecting Notices Relating to Local Revenue Laws, 2018*.]**

**THIS NOTICE** is given pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”) and in accordance with the First Nations Tax Commission *Standards Respecting Notices Relating to Local Revenue Laws, 2018*.

The [insert name] (the “First Nation”) proposes to enact the *[insert name] Accommodation Operator Tax Law, 20\_\_* (hereinafter referred to as the “Proposed Law”).

DESCRIPTION OF PROPOSED LAW: The Proposed Law made under the authority of subparagraph 5(1)(a)(iv) of the FMA. The Proposed Law establishes a tax on a business operator’s use and occupation of the reserve for the provision of accommodation. The tax rate is \_\_\_\_% of the gross revenues of persons selling, providing or offering to sell accommodation located on the reserve. The Proposed Law includes provisions for the determination of gross revenues from the sale of accommodation, exemptions, filing of returns, payment and reassessments, and inspections. The Proposed Law also includes provisions regarding penalties, interest, and enforcement, and for a complaints process respecting alleged errors and omissions in a reassessment.

A copy of the Proposed Law may be obtained from the First Nation at the address set out below.

WRITTEN REPRESENTATIONS: The Council of the First Nation invites written representations regarding the Proposed Law. If you wish to make a written representation, your written representation must be received by the First Nation at the address set out below, [insert time] [insert deadline date]. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

[*Note: If Council chooses to hold a public meeting, the date, time and location must be included in this notice. The following wording can be used:* PUBLIC MEETING: Council of the First Nation will review the Proposed Law at a public meeting to be held on [insert date] at [insert time] at [insert location].

For further information or questions regarding the Proposed Law or this Notice [or the public meeting], please contact: [insert name/title] at [insert address], by telephone at [insert number] or by email at [insert email].

Dated: [insert date of Notice]