

Appendix A
Jurisdictional Scan

Municipality	License Required?	Who is Licensed?	Platform Accountability	MAT
Markham (Proposed)	Yes	Platforms Only	Strong	6%
City of Vaughan	Yes	Platforms + Hosts	Medium (Platforms licensed as brokerages)	4%
City of Toronto	Yes	Platforms + Hosts	Medium (Annual Licence + Nightly Fee)	8.5%
City of Hamilton	Yes	Hosts Only	Medium (Platforms must ensure licence display)	4%
City of Brampton	Yes	Hosts Only	Medium (Platform Cooperation Required)	4%
City of Mississauga	Yes	Hosts Only	Limited	6%
Niagara Region	Yes (Varies)	Hosts Only	Limited	2-4%
City of Richmond Hill	No	None	None	N/A