

Webinar series: Alcohol policy in Canadian municipalities
Séries de webinaires : Politique sur l'alcool dans les municipalités canadiennes

Webinar 2: September 11, 2025

A Legal Framework for Developing a Municipal Alcohol Policy

**Cadre juridique pour l'élaboration d'une
politique municipale sur l'alcool**



**University
of Victoria**

Canadian Institute
for Substance
Use Research

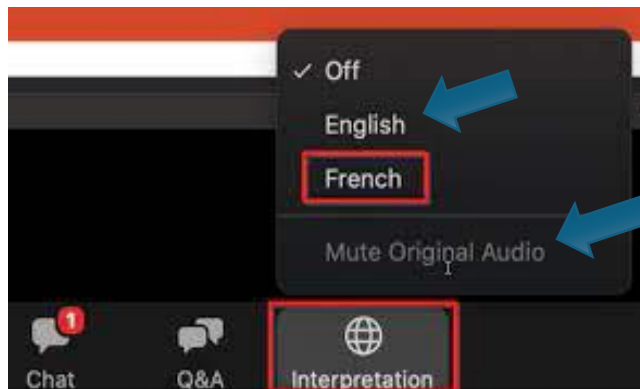
Institut canadien
de recherche sur
l'usage de substances

CA⁺PE
CANADIAN ALCOHOL
POLICY EVALUATION

Interprétation simultanée

Veuillez noter que l'événement sera en anglais / This event will be in English.

Une interprétation simultanée en français est disponible sauf pendant la période des questions / Simultaneous French interpretation is available except during the Q&A segment.



Land acknowledgement

As we gather today, we want to acknowledge that we are meeting on the traditional and ancestral territories of many Indigenous Nations across Turtle Island. We recognize the enduring presence, resilience, and sovereignty of First Nations, Inuit, and Métis Peoples who have stewarded these lands since time immemorial.

We honor the diverse Indigenous Peoples and cultures across what is now called Canada, and we affirm our collective responsibility to learn about the histories of the lands we live and work on and to commit to ongoing reconciliation and respectful relationships.

We offer this land acknowledgement as just one step (of many) toward understanding, respect, learning, unlearning and healing on the path to reconciliation and reconcili-Action.

Adapted from Tamarack Institute

Acknowledgment of funding and support

This webinar series is an initiative of the Canadian Institute for Substance Use Research (CISUR) and the Canadian Alcohol Policy Evaluation Community of Practice (CAPE CoP) and is supported in part by funding from the Social Sciences and Humanities Research Council.

Cette initiative de l'Institut canadien de recherche sur l'usage de substances (CISUR) et de la Communauté de pratique pour l'évaluation des politiques canadiennes en matière d'alcool (CdP de CAPE) est soutenue en partie par le Conseil de recherches en sciences humaines.

The views and opinions expressed as part of this presentation are those of the presenters and do not necessarily represent those of our funders or other organizations acknowledged.

Why this webinar series?

We heard that people want to:

- Learn about the legal framework for alcohol policies, research evidence, guidance and resources for the diverse municipal contexts across Canada.
- Hear from councilors and practitioners across Canada about alcohol policy initiatives in their communities (large, small, urban, rural, or remote): what works well, challenges faced, and local-level impacts.
- Connect with people across Canada who share an interest in alcohol policy at municipal, local government and/or community levels.
- Help shape research priorities that can support alcohol policy at municipal, local government and/or community levels.

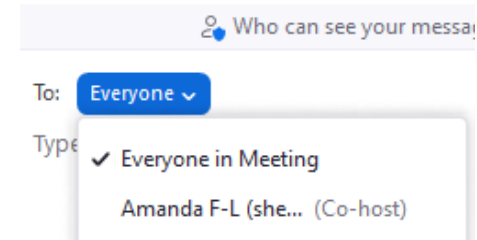
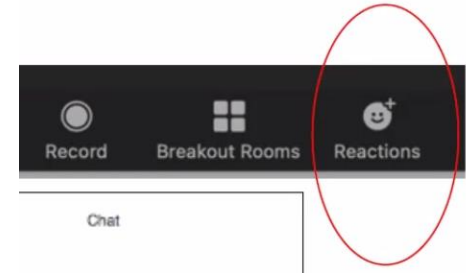
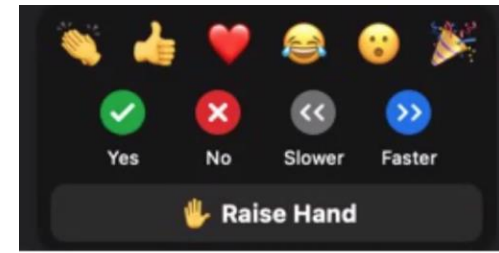


Today's session

- This webinar includes a presentation with Q&A, 90mins total.
- The presentation component will be recorded, not the Q&A.
Links to the recording and presentation slides will be sent via email.
- We invite your feedback about today's session.
A survey link will be shared at the end of the webinar and via email.
- To receive persons with lived/living experience honorariums, please email **capecopcoord@uvic.ca**

Q&A format

- Use the Q&A tool to submit a question at any time. You can choose to submit anonymously.
- 'raise hand' during Q&A segment. The moderator may ask you to unmute to pose your question.
- Technical difficulties?
Please message us in the chat or 'Ask for Help'



Presenters

Robert Solomon

Distinguished University Professor, Emeritus, Western University;
Senior Legal Research Associate, Canadian Institute for Substance
Use Research

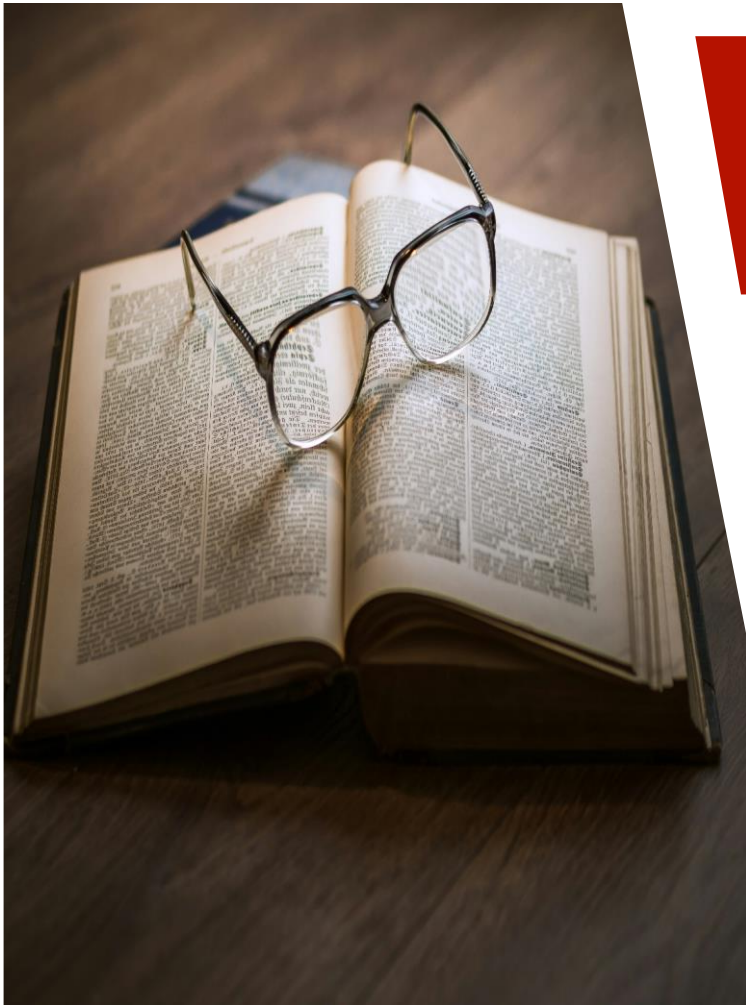
Elyse Kim

JD Candidate 2027, University of Victoria; Legal Research Associate,
Canadian Institute for Substance Use Research

Presentation Objectives

By the end of this session, participants will be able to:

1. Understand the sources of, and general trends in, Canadian municipal law,
2. Appreciate how municipal alcohol policy fits within the governing provincial liquor licensing acts and provincial municipal acts,
3. Identify and find the liquor licensing and municipal legislation that applies in their community,
4. Identify key legislative powers that municipalities can use to implement community-wide alcohol policies, and
5. Develop a decision tree for implementing a comprehensive municipal alcohol policy in their community.



A LEGAL FRAMEWORK FOR DEVELOPING A MUNICIPAL ALCOHOL POLICY

Thursday September 11, 2025
12:00 pm - 1:30 pm EST

Elyse Kim, JD Candidate 2027, University of Victoria; & Legal Research Associate, Canadian Institute for Substance Use Research

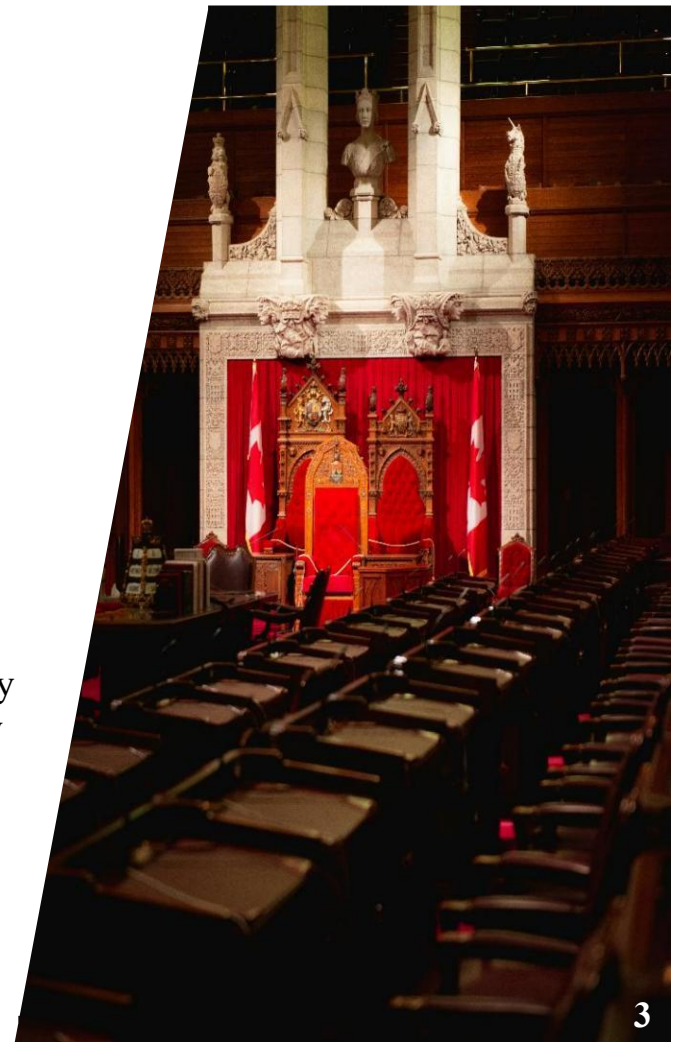
Robert Solomon, Distinguished University Professor, Emeritus, Western University; & Senior Legal Research Associate, Canadian Institute for Substance Use Research

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THE CONSTITUTION AND MUNICIPALITIES

- The *Constitution Act, 1867*¹ divides legislative authority between the federal (s. 91) and provincial (s. 92) governments.
- Municipalities have no independent constitutional status or legislative authority.
- The provinces have legislative authority to create municipalities pursuant to their power over property and civil rights (s. 92(13)) and matters of a merely private or local nature. (s. 92(16))
- As the Supreme Court of Canada has stated: “Municipalities are entirely the creatures of provincial statutes. Accordingly, they can exercise only those powers which are explicitly conferred upon them by a provincial statute.”²
- See Appendix A for a list of the provinces’ municipal legislation.



THE DIVERSE STRUCTURE OF THE PROVINCIAL MUNICIPAL LEGISLATION



- In Saskatchewan, there is a separate municipal statute for cities, rural municipalities and northern municipalities;³ whereas in Prince Edward Island, all municipalities are governed by a single municipal act.⁴
- In Ontario, Toronto is governed by the *City of Toronto Act, 2006*⁵ and the remaining 443 municipalities are governed by the *Municipal Act, 2001*.⁶
- In British Columbia, Vancouver is governed by the *Vancouver Charter*,⁷ while the remaining municipalities are governed by the *Community Charter*⁸ and the *Local Government Act*.⁹
- Thus, the legislative powers of the municipalities may vary, even within a single province.

➤ Other city-specific municipal laws include: *The City of Winnipeg Charter Act*; *City of St John's Act*; and *City of Calgary Charter*.

TRENDS IN MUNICIPAL LEGISLATION

- First, the scope of municipal authority has expanded since the late 1990s, but the extent varies from province to province.
- Second, almost all the provinces have significantly revised their municipal acts since the mid-1990s, and a majority have adopted separate legal or regulatory provisions for specified cities.¹⁰
- Third, recent grants of municipal authority are often framed in more general language than in the past.¹¹ While these broader grants tend to increase municipal powers, it may take a court challenge to determine their exact scope.
- Fourth, the courts have begun to take a more deferential approach to interpreting municipal powers.¹²
- These trends should augur well for the future development of municipal alcohol-related policies, but as the authors of a recent review stated, Canadian municipal law is in a state of “transition.”¹³

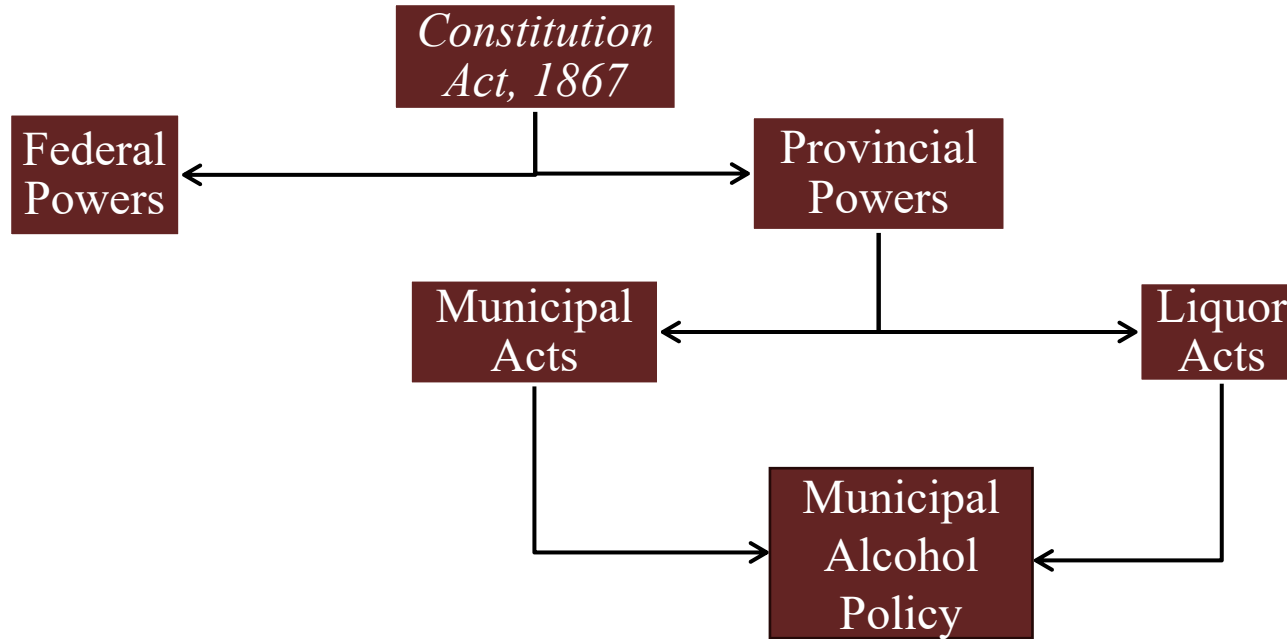


PROVINCIAL LIQUOR CONTROL LEGISLATION

- The provinces have broad legislative authority over alcohol production, distribution, marketing, advertising, and taxes, and over the wholesale and retail alcohol markets within their boundaries.
- They also have broad control over licensed premises and events, and the possession, consumption, transportation, and retail price of alcohol.
- The provinces have used these legislative powers to enact provisions governing virtually every aspect of the liquor and related hospitality industries.
- Although the provinces could give municipalities broad powers to tailor provincial liquor laws to meet local public health and safety concerns, for the most part, they have not done so.
- See Appendix B for a list of the provinces' liquor legislation.



A LEGISLATIVE OVERVIEW OF MUNICIPAL ALCOHOL POLICY

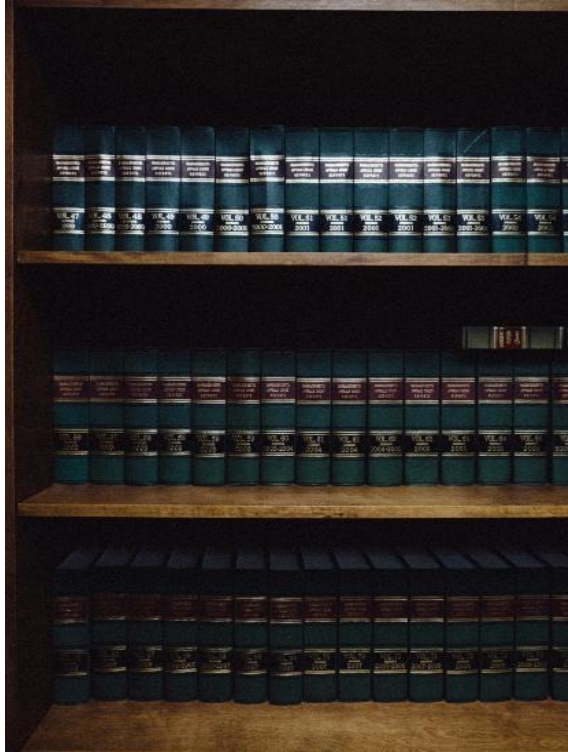


TRADITIONAL MUNICIPAL ALCOHOL POLICY (MAP)

- The original MAPs were developed in the 1980s, largely driven by the realization that municipalities could be held civilly liable for alcohol-related injuries which occurred on their property or resulted from alcohol that was sold, served or otherwise provided under their liquor licence.¹⁴
- There is ample research on the alcohol-related civil liability of municipalities, related risk minimization strategies, the process of engaging municipalities in developing MAPs, and the criteria for evaluating them.¹⁵
- The substantial progress made in implementing these traditional MAPs reflects the broad powers that the provinces have given municipalities to control municipal-owned property and premises.
- While more could be done to encourage all municipalities to implement a traditional MAP or strengthen their existing MAP, the remainder of our presentation focuses on the extent to which municipalities can implement population-level measures beyond the confines of their property and premises.



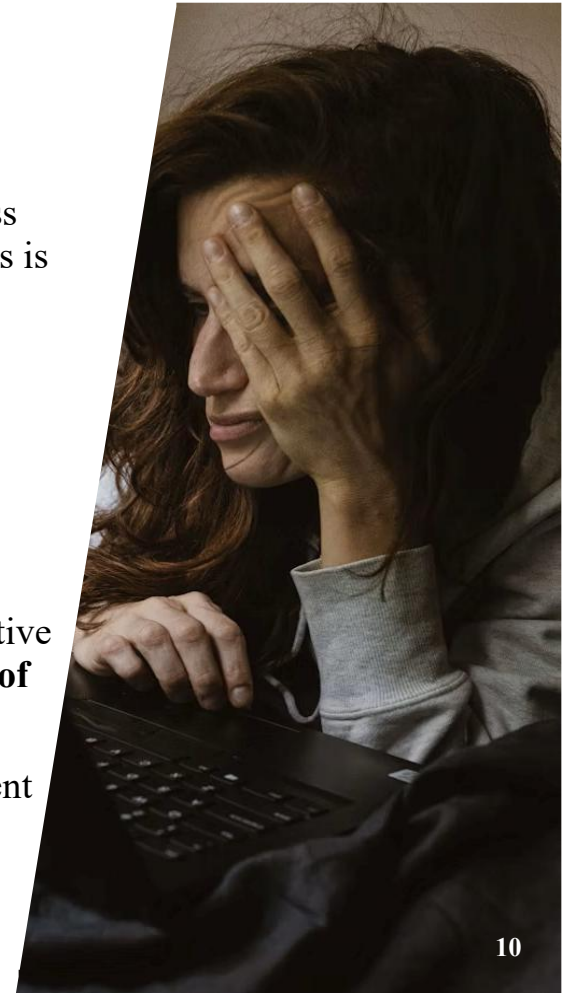
OVERLAPPING MUNICIPAL BY-LAWS AND PROVINCIAL LEGISLATION



- As will be discussed, municipalities have been given powers which will invariably overlap with the governing provincial liquor legislation.¹⁶
- The fact that a municipal by-law and a provincial law overlap does not necessarily render the by-law of no force or effect. Rather, the by-law will only be struck down to the extent that it “conflicts” with the provincial law.
- Assessing whether a conflict arises is not straightforward, in part because the provinces have not adopted a uniform definition of what constitutes a conflict.
- Consequently, this issue must be resolved on a province-by-province basis.

CONFLICTS

- In British Columbia, no conflict (referred to as an “inconsistency”) arises unless **compliance with the by-law results in contravening** the provincial law.¹⁷ This is referred to as the “impossibility of dual compliance test.”¹⁸
- In Ontario, a conflict arises if complying with a by-law would result in **either violating a provincial provision or frustrating its purpose.**¹⁹
- Given this broader test, an Ontario by-law that overlaps with a provincial provision is more likely to be struck down than a British Columbia by-law in a parallel situation.
- The Supreme Court of Canada has held that in the absence of a specific legislative test, determining whether a conflict arises is to be based on the “**impossibility of dual compliance test.**”²⁰
- We have not reviewed the municipal legislation and related case law in sufficient detail to determine how the remaining eight provinces define a conflict.



MUNICIPAL POWER TO ENACT GENERAL WELFARE BY-LAWS

- Although framed in slightly different terms, all the provinces have authorized municipalities to enact “general welfare” by-laws of some kind.²¹
- In Saskatchewan, this power is framed in terms of “the safety, health and welfare of people and the protection of people and property.”²² In Manitoba, the power is framed in terms of “the safety, health, protection and well-being of people, and the safety and protection of property.”²³
- These broadly worded “general welfare provisions” appear to provide municipalities with ostensible authority to enact by-laws that include population-level liquor control measures.
- Municipal powers must be read in conjunction with other provisions of the municipal act. For example, municipal “public health”²⁴ by-laws in British Columbia must be approved by the responsible Minister or be in accordance with a ministerial regulation or agreement.²⁵
- Nevertheless, nothing prevents British Columbian municipalities from seeking the necessary ministerial approval for a broad range of health-related alcohol measures.



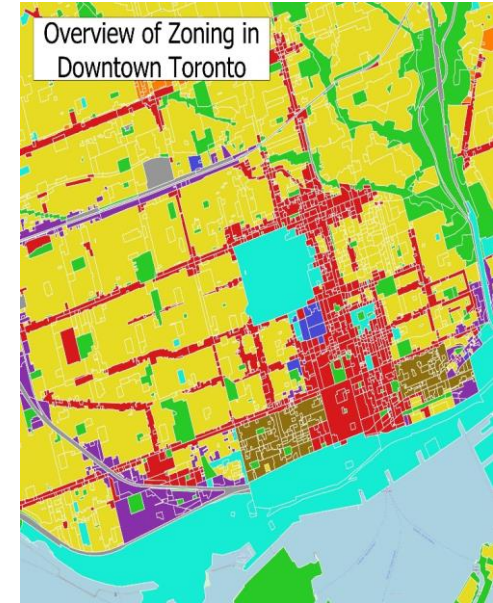
MUNICIPAL PLANNING POWER



- Although different terms are used, municipalities are empowered to develop and adopt long-term plans for land-use management.
- In British Columbia and Saskatchewan, this document is referred to as the “Official Community Plan,”²⁶ while in Alberta it is called a “Municipal Development Plan.”²⁷
- A municipality’s ability to regulate alcohol pursuant to this planning power is subject to provincial oversight of some kind. In half the provinces,²⁸ the plan must be approved by the province. In the remainder,²⁹ the plan must comply with the governing municipal act and regulations.
- Once a municipality adopts an “Official Community Plan” or “Municipal Development Plan,” all zoning by-laws must comply with it.³⁰
- The planning power can and has been used to preclude alcohol outlets in specific areas, such as those designated for residential development, schools or open spaces. However, the opposite is also true. For example, to be designated as a “large urban village” under Victoria’s Official Community Plan, a neighborhood must include a liquor store and a full-service pub.³¹

MUNICIPAL ZONING POWER

- As indicated, municipalities can use zoning by-laws to preclude the establishment of liquor outlets in areas which are exclusively designated for residential, industrial or other non-commercial or non-retail purposes.
- Zoning by-laws can also be used on a more granular level to regulate alcohol outlets, even in areas designated for commercial, retail or mixed-use development. For example, by-laws could likely be used to limit the late-night hours, number and size of licensed venues in the vicinity of hospitals, care facilities or residential properties.
- Similarly, by-laws can be enacted to prohibit nightclubs, casinos, liquor stores, or certain other types of licensed venues from being established within a specified distance from a public school or place of worship.³²
- Zoning by-laws must be grounded in a legitimate planning purpose,³³ such as addressing incompatibilities in land use; traffic, parking, noise, and vandalism issues; demands on police services; and sanitation and safety concerns.³⁴
- A **zoning by-law** enacted simply for the purposes of encouraging responsible alcohol use would likely be challenged for failing to serve a legitimate planning purpose.³⁵



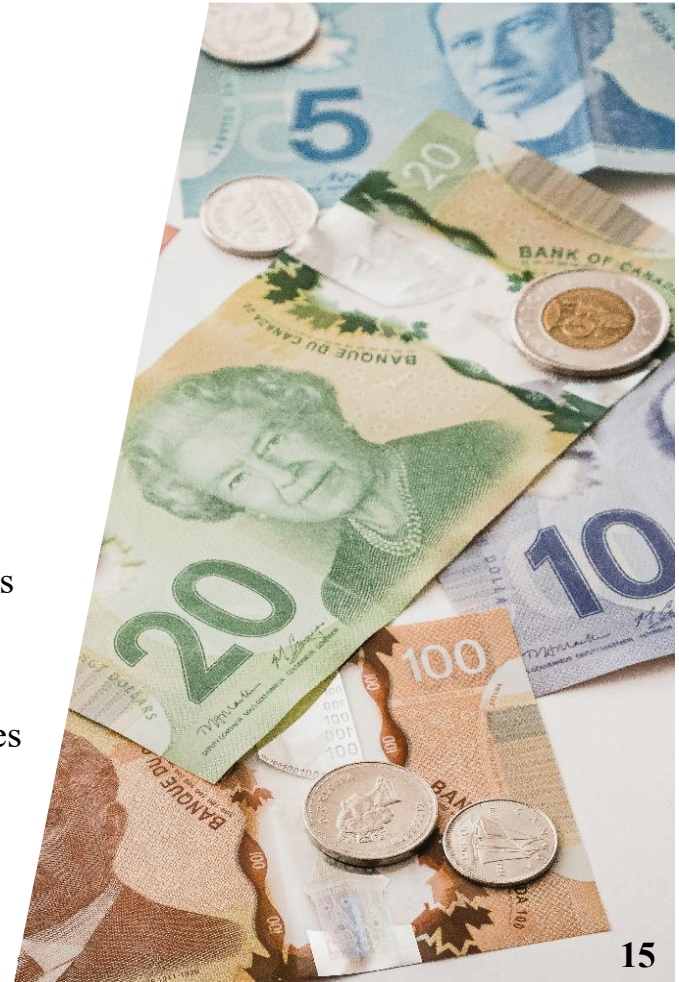
MUNICIPAL TAXING POWER



- Municipalities are only permitted to impose taxes when the province has explicitly authorized them to do so.³⁶ The municipal taxing power is **typically** limited to taxes on real property.
- However, some provinces have given municipalities additional taxing powers.³⁷
- For example, municipalities in Alberta are authorized to impose a “business tax” based on the annual rental value of a property, the assessed property value and other variables.³⁸ Municipalities can designate the classes of businesses to which such taxes apply and presumably this includes licensed establishments.³⁹
- Toronto appears to have the power to impose a sales tax, in addition to the Harmonized Sales Tax, on a person purchasing liquor.⁴⁰

MUNICIPAL POWER TO IMPOSE BUSINESS LICENSING FEES

- Municipalities have authority to impose business licensing fees. However, these are often challenged on the basis that they constitute a tax and, as such, exceed the municipality's legal authority.
- The courts have held that a business licensing fee, unlike a tax, must be related to, or commensurate with, the cost of relevant municipal services.⁴¹
- Red Deer enacted a by-law that included a business licensing fee on drinking establishments. In upholding the licensing fee which increased with the size of the establishment, the Court emphasized that the fee was consistent with the City's broad powers and the additional costs of policing.⁴²
- Similarly, Vancouver imposes an annual licensing fee on drinking venues based on their maximum capacity.⁴³

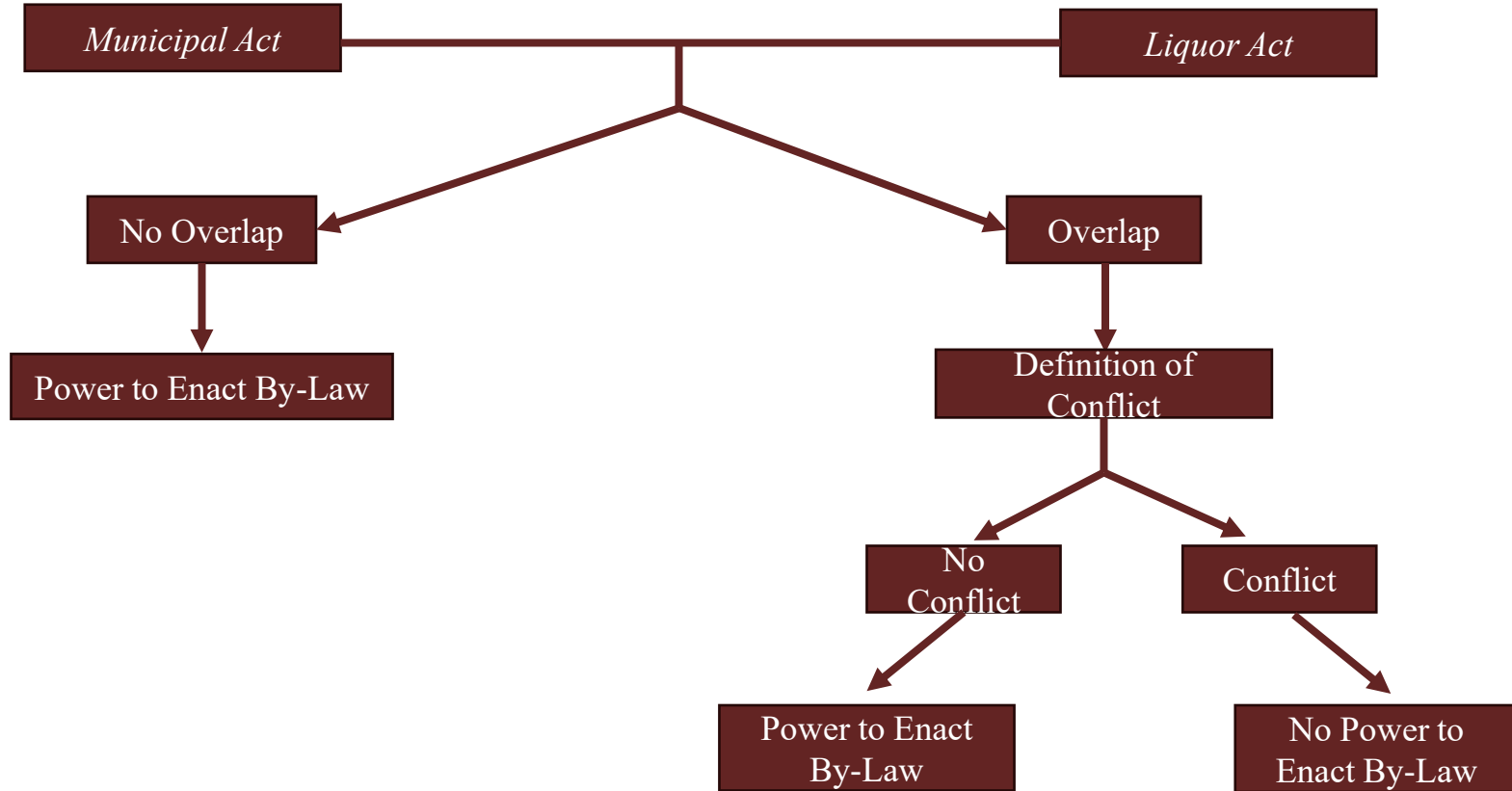


MUNICIPAL POWER TO ENACT BUSINESS LICENSING BY-LAWS

- Municipalities have the power to impose conditions on the business licences that they issue,⁴⁴ unless provincial legislation provides otherwise.
- For example, Ontario expressly prohibits municipalities from including any condition on the “sale or service of liquor” in a **business licensing by-law**.⁴⁵ However, this would not likely prevent Ontario municipalities from imposing conditions on a licensed venue under their zoning or other powers.
- Even absent an express prohibition, a business by-law that “conflicts” with a provincial law will be struck down. However, as noted, this term is defined more narrowly in some provinces than in others.
- Municipalities governed by the “impossibility of dual compliance test” may have considerable leeway in regulating licensed facilities. For example, pursuant to this test, no conflict arises between a municipal \$3 minimum drink price and a provincial \$2 minimum drink price. Licensed venues can comply with both provisions by charging a minimum of \$3.
- Analogous situations may arise regarding, among other things, municipal signage requirements, and limits on the size, location and operating hours of licensed establishments.⁴⁶



DECISION TREE



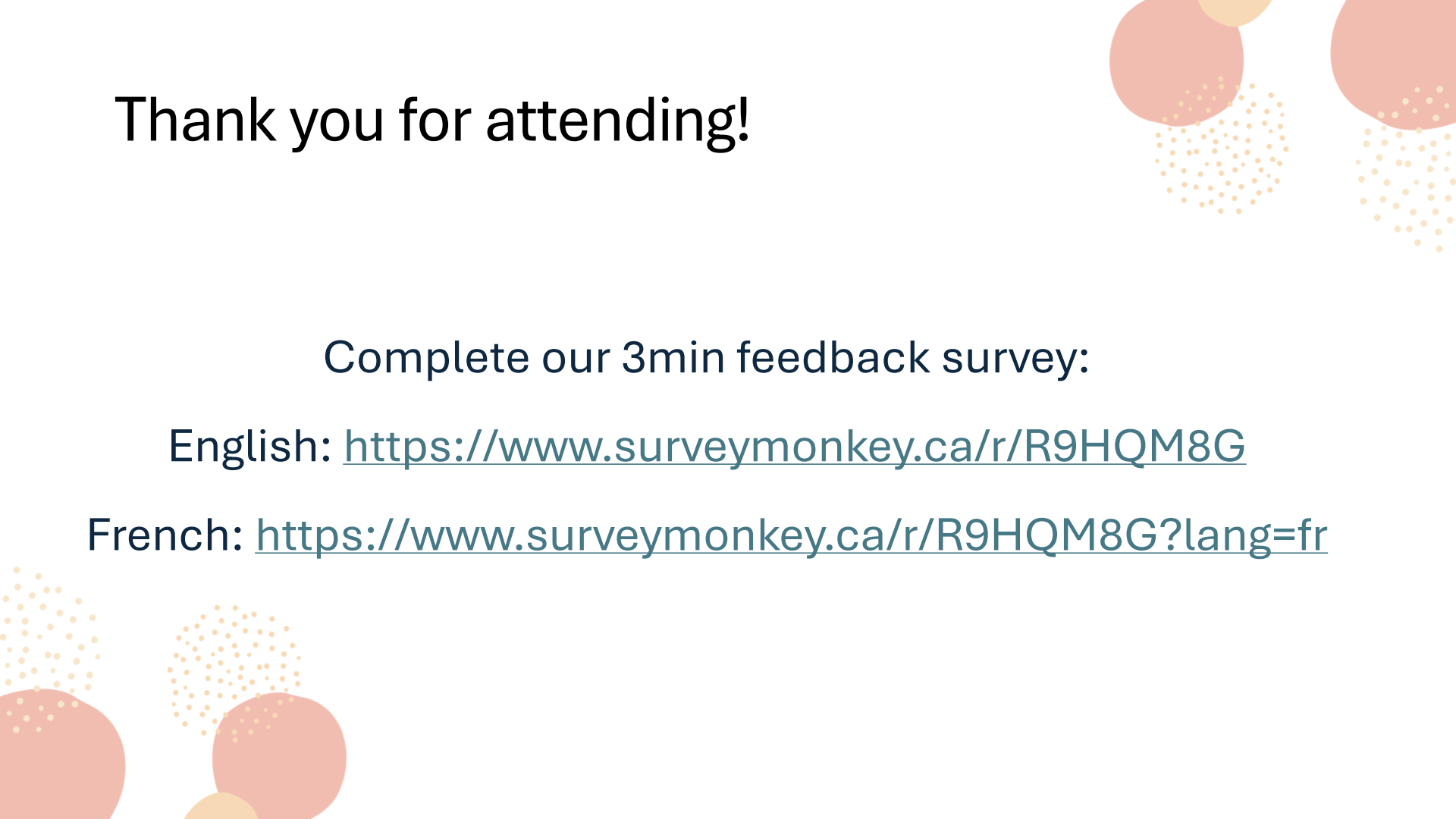
CONCLUSION AND NEXT STEPS

- Municipalities have long had largely unfettered power to control alcohol-related activities and events occurring on municipally-owned property and premises. As a first step, municipalities should take full advantage of this power to ensure that all such activities and events are consistent with public health principles for minimizing alcohol-related harms.
- Recent trends favour the enactment of municipal alcohol by-laws that extend to the broader community. The provinces have expanded the powers of municipalities, these powers are increasingly expressed in general terms, and the courts have adopted a more liberal interpretation of municipal powers.
- Nevertheless, determining whether a municipality has the power to enact a specific alcohol-related by-law turns on the wording of the by-law, the governing provincial liquor licence and municipal acts, and the definition of what constitutes a conflict.



Q&A





Thank you for attending!

Complete our 3min feedback survey:

English: <https://www.surveymonkey.ca/r/R9HQM8G>

French: <https://www.surveymonkey.ca/r/R9HQM8G?lang=fr>

APPENDIX A: PROVINCIAL MUNICIPAL LEGISLATION

- **Alberta:** Alta. Reg. 40/2018: *City of Calgary Charter*; Alta. Reg. 39/2018: *City of Edmonton Charter*; and *Municipal Government Act*, R.S.A. 2000, c. M-26.
- **British Columbia:** *Community Charter*, S.B.C. 2003, c. 26; *Local Government Act*, R.S.B.C. 2015, c. 1; and *Vancouver Charter*, S.B.C. 1953, c. 55.
- **Manitoba:** *The City of Winnipeg Charter*, S.M. 2002, c. 39; and *The Municipal Act*, C.C.S.M. c. M225.
- **New Brunswick:** *Local Governance Act*, S.N.B. 2017, c. 18.
- **Newfoundland and Labrador:** *City of Corner Brook Act*, R.S.N.L.1990, c. C-15; *City of Mount Pearl Act*, R.S.N.L. 1990, c. C-16; *City of St. John's Act*, R.S.N.L. 1990, c. C-17; and *Towns and Local Service Districts Act*, S.N.L. 2023, c. T-6.2.
- **Nova Scotia:** *Halifax Regional Municipality Charter*, S.N.S. 2008, c. 39; and *Municipal Government Act*, S.N.S. 1998, c. 18.
- **Ontario:** *City of Toronto Act, 2006*, S.O. 2006, c. 11, Sched. A; and *Municipal Act, 2001*, S.O. 2001, c. 25.
- **Prince Edward Island:** *Municipal Government Act*, S.P.E.I. 2016, c. 44.
- **Québec:** *Code municipal du Québec*, R.L.R.Q. c. C-27.1; and *Municipal Powers Act*, S.Q. 2005, c. 6.
- **Saskatchewan:** *The Cities Act*, S.S. 2002, c. C-11.1; *The Municipalities Act*, S.S. 2005, c. M-36.1; and *The Northern Municipalities Act, 2010*, S.S. 2010, c. N-5.2.

APPENDIX B: PROVINCIAL LIQUOR CONTROL LEGISLATION

- **Alberta:** *Gaming, Liquor and Cannabis Act*, R.S.A. 2000, c. G-1.
- **British Columbia:** *Liquor Control and Licensing Act*, S.B.C. 2015, c. 9.
- **Manitoba:** *The Liquor, Gaming and Cannabis Control Act*, C.C.S.M. c. L153; and *The Manitoba Liquor and Lotteries Corporation Act*, S.M. 2013, c. 51.
- **New Brunswick:** *Liquor Control Act*, R.S.N.B. 1973, c. L-10; and *New Brunswick Liquor Corporation Act*, R.S.N.B. 2016, c. 105.
- **Newfoundland and Labrador:** *Liquor Control Act*, R.S.N.L. 1990, c. L-18; and *Liquor Corporation Act*, R.S.N.L. 1990, c. L-19.
- **Nova Scotia:** *Liquor Control Act*, R.S.N.S. 1989, c. 260.
- **Ontario:** *Liquor Licence and Control Act, 2019*, S.O. 2019, c. 15, Sched. 22; and *Liquor Control Board of Ontario Act, 2019*, S.O. 2019, c. 15, Sched. 21.
- **Prince Edward Island:** *Liquor Control Act*, R.S.P.E.I. 1988, c. L-14.
- **Québec:** *Act respecting liquor permits*, C.Q.L.R. c. P-9.1; *Act respecting offences relating to alcoholic beverages*, C.Q.L.R. c. I-8.1; and *Act respecting the Société des alcools du Québec*, C.Q.L.R. c. S-13.
- **Saskatchewan:** *The Alcohol and Gaming Regulation Act, 1997*, S.S. 1997, c. A-18.011.

ENDNOTES

1. *Constitution Act, 1867*, 30 & 31 Vict., c. 3 (U.K.).
2. *R. v. Greenbaum*, [1993] 1 S.C.R. 674, at 687.
3. *The Cities Act*, S.S. 2002, c. C-11.1; *The Municipalities Act*, S.S. 2005, M-36.1; and *The Northern Municipalities Act, 2010*, S.S. 2010, c. N-5.2.
4. *Municipal Government Act*, S.P.E.I. 2016, c. 44.
5. *City of Toronto Act, 2006*, S.O. 2006, c. 11, Sched. A.
6. *Municipal Act, 2001*, S.O. 2001, c. 25.
7. *Vancouver Charter*, S.B.C. 1953, c. 55.
8. *Community Charter*, S.B.C. 2003, c. 26.
9. *Local Government Act*, R.S.B.C. 2015, c. 1.
10. Z. Taylor & A. Dobson, *Power and Purpose: Canadian Municipal Law in Transition* (Toronto: Institute on Municipal Finance and Governance, Munk School of Global Affairs, 2020) at 5-7 [Taylor].
11. *Ibid.* at 5-7.
12. *Ibid.* at 19-20.
13. *Ibid.*
14. R. Solomon & S. Usprich, *A Guide to Municipal Alcohol Policy* (Toronto: Ontario Ministry of the Attorney General, 1993); and R. Solomon *et al.*, *Municipal Alcohol Policy: Liability, Prosecution and Risk Minimization* (Toronto: Addiction Research Foundation of Ontario, 1996).
15. L. Gliksman *et al.*, “Reducing Problems Through Municipal Alcohol Policies: the Canadian experiment in Ontario” (1995) 2(2) *Drugs: education, prevention and policy* 105; R. Douglas *et al.*, “The evolution of municipal alcohol policy: Ontario 1980–1998” (1999) 109(7) *Municipal World* 21; and C. Narbonne-Fortin *et al.*, *The Municipal Alcohol Policy Guide: a practical resource for successfully managing drinking in recreational settings* (Toronto: Centre for Addiction and Mental Health, 2003).
16. The provinces can minimize the prospects of an overlap by expressly prohibiting municipalities from addressing specific issues. For example, section 1(1)(a) of O. Reg. 583/06: *Licensing Powers* states that a municipality has no power to impose “any condition with respect to the sale or service of liquor” in a business licensing by-law. The provinces can also minimize overlaps by giving municipalities exclusive authority over defined areas of alcohol policy.
17. *Community Charter*, *supra* note 8, s.10(2). Pursuant to this test, a municipal by-law requiring standard drinks to be sold for \$3.00 **would conflict** with a provincial

ENDNOTES CONTINUED

regulation requiring them to be sold at \$2.50. In contrast, a municipal by-law requiring bars to close by no later than 11:00 pm would **not conflict** with a provincial regulation requiring them to close by 1:00 am, because bars could comply with both provisions by closing at 11:00 pm.

18. *Galiano Forest Lot Owners Association v. Galiano Island Local Trust Committee*, 2025 BCCA 15, para. 67.
19. *Municipal Act, 2001*, *supra* note 6, s. 14(1). See *Croplife Canada v. Toronto (City)* (2005), 75 O.R. (3d) 357 (C.A.), para. 63.
20. *114957 Canada Ltée (Spraytech, Société d'arrosage) v. Hudson (Town)*, 2001 SCC 40, para. 36.
21. Taylor, *supra* note 10, at 15-16 indicated that all the provinces except Newfoundland had authorized municipalities to enact general welfare by-laws. Subsequent to the publication of Taylor's study, Newfoundland granted municipalities a similar power. *Towns and Local Service Districts Act*, S.N.L. 2023, c. T-6.2, s. 8(1)(a).
22. *The Municipalities Act*, *supra* note 3, s. 8(1)(b).
23. *The Municipal Act*, C.C.S.M. c. M225, s. 232(1)(a).
24. *Community Charter*, *supra* note 8, s. 8(3)(i).
25. *Ibid.*, s. 9(1)(a) and (3)-(5).
26. See respectively, *Local Government Act*, *supra* note 9, s. 471(1); and *The Planning and Development Act, 2007*, S.S., c. P-13.2, s. 29(1).
27. *Municipal Government Act*, R.S.A. 2000, c. M-26, s. 632(1) [*Alta. Municipal Government Act*].
28. See for example, *Planning Act*, R.S.O. 1990, c. P.13, s.17(1); *The Planning and Development Act*, *supra* note 26, s. 36(2); and *Community Planning Act*, S.N.B. 2017, c. 19, s. 21(2).
29. See for example, *Alta. Municipal Government Act*, *supra* note 27, s. 632(d)-(g); *Municipal Government Act*, S.N.S. 1998, c.18, s. 212 (4)(a) [*N.S. Municipal Government Act*]; and *The Planning Act*, C.C.S.M. c. P80, s. 41.
30. See for example, *The Planning and Development Act*, *supra* note 26, s. 40(1)(a)-(b); *Planning Act*, *supra* note 28, s. 16(20); and *Local Government Act*, *supra* note 9, s. 478(2).
31. City of Victoria, By-law No. 12-013, *A Bylaw to Adopt the City's Official Community Plan* (8 February 2024), at 48.
32. See for example, City of Calgary, Bylaw 1P2007, *The City of Calgary Land Use Bylaw 1P2007* (23 July 2007), s. 225(e); and City of Fredericton, By-Law No. Z-5, *A Zoning By-law for the City of Fredericton* (24 June 2013), s. 10.3(1)(a)(i).

ENDNOTES CONTINUED

33. In *Chernipeski v. Lacombe (Town)*, 1998 ABCA 344 [*Lacombe*], the municipality rezoned two pieces of land to facilitate their sale. The Court of Appeal upheld the quashing of the by-law on the basis that it was made for economic rather than *bona fide* planning and development purposes.
34. See *British Columbia Lottery Corp. v. Vancouver (City)* (1997), 46 B.C.L.R. (3d) 24, para. 41, in which the City's ban on slot machines was upheld because the ban was based on issues directly within the City's control over traffic, noise and other legitimate planning matters.
35. *Lacombe*, *supra* note 33.
36. See generally, Taylor, *supra* note 10 at 45-46.
37. *Ibid.* at 45-47.
38. Alta. *Municipal Government Act*, *supra* note 27, s. 371(1) and s. 374(1)(a)-(b). Similarly, Vancouver is authorized to impose a "business tax" on every person carrying on a business, trade or profession based on the "annual rental value of the real property occupied or used for" such purposes. *Vancouver Charter*, *supra* note 7, s. 280(a).
39. Alta. *Municipal Government Act*, *supra* note 27, s. 374(2).
40. *City of Toronto Act*, *supra* note 5, s. 267(2)(5)(ii).
41. For a discussion of the distinction between a fee and a tax, see generally *Eurig Estate (Re)*, [1998] 2 S.C.R. 565, paras. 21-22.
42. *Passutto Hotels (1984) Ltd. v. Red Deer (City)*, 2006 ABQB 641, paras. 57-59 and 78-80.
43. City of Vancouver, By-law No. 4450, *A By-law to provide for the issuing of licences and regulation of business, trades, professions and other occupations within the City of Vancouver* (1 April 2025), Sched. A 2025 Business Licence Fees [By-law No. 4450].
44. See for example, *Community Charter*, *supra* note 8, s. 15(1)(a)-(f); N.S. *Municipal Government Act*, *supra* note 29, s. 172(2)(e)(i)-(iv); and *The Municipal Act*, *supra* note 23, s. 232(2)(e)(i)-(v).
45. See *supra* note 16.
46. For example, Vancouver enacted a by-law requiring certain classes of licensed restaurants to end alcohol service before they would otherwise be required to do so by the provincial liquor legislation. These restaurants can comply with both provisions by adhering to the earlier service-ending time. To our knowledge, this by-law has yet to be challenged. See respectively, By-law No. 4450, *supra* note 43, s. 27.1(2)(a); and B.C. Reg. 66/2025: *Liquor Control and Licensing Regulation*, s. 18(1)(c).