

Bill No. 16 of 1948.

A BILL TO AMEND THE AMUSEMENTS ACT

NOTE.

This Bill amends *The Amusements Act*.

Under section 7 of the Act every person attending a place of amusement must pay a tax in accordance with the rates set out in Schedule A to the Act. This Bill amends the rates in the Schedule.

The rate of tax varies with the price of admission. The Schedule contains one set of rates applicable to places of public dancing and a second set of rates applicable to other places of amusement.

The rate presently applicable to places of public dancing has ten classifications of taxes covering an admission price range of ten cents to two dollars. The Bill amends this by making eleven classifications of taxes in the same admission price range. This has the effect of lowering the tax slightly on some admissions and increasing it slightly on others. The tax rates in the first three and last two classifications are unchanged.

The rates applicable to admissions to other places of amusement are amended by the Bill similarly to those applicable to places of public dancing.

W. S. GRAY,
Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

BILL

No. 16 of 1948.

An Act to amend The Amusements Act.

(Assented to _____, 1948.)

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

1. *The Amusements Act*, being chapter 40 of the Revised Statutes of Alberta, 1942, is hereby amended as to Schedule A,—

- (a) by striking out subsections (4) to (10) in that part of the Schedule commencing “In the case of any place kept or used for public dancing” and by substituting therefor the following:

“(4) When the price of admission is more than thirty-seven cents but not more than forty-four cents, a tax of four cents.

“(5) When the price of admission is more than forty-four cents but not more than fifty-five cents, a tax of five cents.

“(6) When the price of admission is more than fifty-five cents but not more than sixty-four cents, a tax of six cents.

“(7) When the price of admission is more than sixty-four cents but not more than seventy-seven cents, a tax of eight cents.

“(8) When the price of admission is more than seventy-seven cents but not more than one dollar and five cents, a tax of ten cents.

“(9) When the price of admission is more than one dollar and five cents but not more than one dollar and fifty cents, a tax of fifteen cents.

“(10) When the price of admission is more than one dollar and fifty cents but not more than two dollars, a tax of twenty cents.

“(11) When the price of admission is more than two dollars, a tax of twenty-five cents.”

- (b) by striking out subsections (1) to (8) in that part of the Schedule commencing “In the case of other places of amusement” and by substituting therefor the following:

“(1) When the price of admission is not more than ten cents, a tax of one cent.

“(2) When the price of admission is more than ten cents but not more than thirty cents, a tax of two cents:

“Provided, however, that in the case of children under twelve years of age no tax shall be payable unless the price of admission exceeds fifteen cents.

“(3) When the price of admission is more than thirty cents but not more than thirty-seven cents, a tax of three cents.

“(4) When the price of admission is more than thirty-seven cents but not more than forty-four cents, a tax of four cents.

“(5) When the price of admission is more than forty-four cents but not more than fifty-five cents, a tax of five cents.

“(6) When the price of admission is more than fifty-five cents but not more than sixty-four cents, a tax of six cents.

“(7) When the price of admission is more than sixty-four cents but not more than seventy-seven cents, a tax of eight cents.

“(8) When the price of admission is more than seventy-seven cents but not more than one dollar and five cents, a tax of ten cents.

“(9) When the price of admission is more than one dollar and five cents but not more than one dollar and fifty cents, a tax of fifteen cents.

“(10) When the price of admission is more than one dollar and fifty cents but not more than two dollars, a tax of twenty cents.”

- (c) by renumbering the present subsections (9) to (12) as subsections (11) to (14) where the same occur in that part of the Schedule commencing “In the case of other places of amusement”.

2. This Act shall come into force on the day upon which it is assented to.

FIFTH SESSION
TENTH LEGISLATURE
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BILL

An Act to amend The Amusements
Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE.

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