

Bill No. 26 of 1949.

A BILL TO REPEAL THE WILD LANDS TAX ACT

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NOTE.

This Bill repeals *The Wild Lands Tax Act*, being chapter 61 of the Revised Statutes of Alberta, 1942.

The repeal of this Act is recommended in the Report of the Royal Commission on Taxation.

*The Wild Lands Tax Act* provides for the imposition of a tax at the rate of two cents per acre on all wild lands throughout the Province. This tax is collected through the municipal districts and the improvement districts and paid monthly to the Minister of Municipal Affairs. The municipal districts receive a commission of five per cent for collection. The revenues derived from the collection of this tax have been very small and its imposition has occasioned a good deal of complaint. Having regard to the cost of administration of the Act and the collection of the tax the revenue derived from the tax does not appear to be adequate to warrant the continued collection of it. Pursuant to the recommendation contained in the Judge Report the Act is accordingly repealed.

Provision is made in the repealing Bill for the collection of arrears of taxes levied prior to the first day of January, 1949. The Bill also provides that any arrears collected on or after the thirty-first day of March, 1949, shall be retained by the municipal district or improvement district which levied and collected the taxes.

The Act is deemed to have been repealed at all times on and after the first day of January, 1949.

KENNETH A. MCKENZIE,  
*Acting Legislative Counsel.*

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

# BILL

No. 26 of 1949.

An Act to Repeal The Wild Lands Tax Act.

(Assented to \_\_\_\_\_, 1949.)

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

**1.** *The Wild Lands Tax Act*, being chapter 61 of the Revised Statutes of Alberta, 1942, is hereby repealed.

**2.**—(1) Notwithstanding its repeal, the said Act shall be deemed to be and continue to be in force for the purpose of the collection of any arrears of taxes levied thereunder prior to the first day of January, 1949.

(2) Any arrears of taxes collected on or after the thirty-first day of March, 1949, shall be retained by and shall form a part of the general revenue of the municipal district or improvement district which levied and collected the tax.

**3.** This Act shall come into force on the day upon which it is assented to, and upon so coming into force shall be deemed to have been in force at all times on and after the first day of January, 1949.

No. 26

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FIRST SESSION  
**ELEVENTH LEGISLATURE**  
13 GEORGE VI  
1949

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**BILL**  
An Act to Repeal The Wild Lands  
Tax Act.

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Received and read the

First time .....

Second time .....

Third time .....

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HON. MR. GERHART.

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