

Bill No. 25 of 1950.

A BILL TO AMEND THE MINERAL TAXATION ACT,
1947

NOTE.

This Bill amends *The Mineral Taxation Act, 1947*, being chapter 10 of the Statutes of Alberta, 1947.

Section 19 requires that the Deputy Minister, upon request, search the assessment or tax roll, and issue tax certificates. The proposed amendment would permit these duties to be performed by other people in the Department to whom they are delegated.

Section 23 is amended. At present the section requires that mineral tax notices be sent out by the Deputy Minister and that he shall within seven days deliver a notification to the Registrar of Land Titles giving the name of the owner of land to whom the notice was sent together with his address and a description of the land. The purpose of the amendment is to permit the notice to be sent on the direction of, rather than by the Deputy Minister, and to extend the time for sending the notifications to the Registrar of Land Titles from seven days to thirty days.

Section 25 is amended by the addition of a subsection. The purpose is to permit a person who is about to become the owner of a mineral or minerals to transfer them to the Crown and so be relieved of liability for the payment of tax.

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. 25 of 1950.

An Act to amend The Mineral Taxation Act, 1947.

(Assented to _____, 1950.)

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

1. *The Mineral Taxation Act, 1947*, being chapter 10 of the Statutes of Alberta, 1947, is hereby amended as to section 19 by adding immediately after the words "Deputy Minister" the words ", or a duly authorized officer, clerk or servant of the Department".

2. The said Act is further amended as to section 23,—

- (a) by adding immediately after the words "may send" where they occur in subsection (1) the words "or cause to be sent";
- (b) by striking out the word "seven" where it occurs in subsection (1a) and by substituting the word "thirty".
- (c) by adding immediately after the word "mail", where it occurs in subsection (1a), the words "or cause to be delivered or mailed".

3. The said Act is further amended as to section 25,—

- (a) by renumbering the same as subsection (1);
- (b) by adding immediately after subsection (1) the following new subsection:

"(2) A person who is the holder of an instrument which upon registration would vest title to a mineral or minerals in him may transfer the mineral or minerals to His Majesty, upon the terms and conditions applicable to an owner under subsection (1), if the instrument vesting title in him and the transfer to His Majesty are submitted for registration at the same time."

4. This Act shall come into force on the first day of July, 1950.

No. 25

FIRST SESSION
TWELFTH LEGISLATURE

14 GEORGE VI

1950

BILL

An Act to amend The Mineral
Taxation Act, 1947.

Received and read the

First time

Second time

Third time

HON. MR. TANNER.
