

Bill No. 67 of 1951.

A BILL TO AMEND THE PIPE LINE TAXATION
ACT.

NOTE.

This Bill amends *The Pipe Line Taxation Act*, being chapter 52 of the Revised Statutes of Alberta, 1942.

Section 2, which defines "pipe line", is amended. The effect of this amendment is to include in the term "pipe line", besides the pipe itself, easements over land for rights-of-way, or land actually occupied by the pipe line. The pipe line is subject to a tax payable to the Province but is not subject to municipal taxes. It is the intention to place the pipe line right-of-way in the same position as the pipe line itself with regard to taxation as is done with power lines pursuant to *The Electric Power Taxation Act*.

This Bill comes into force on the 1st day of July, 1951.

KENNETH A. MCKENZIE,
Legislative Counsel.

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

BILL

No. 67 of 1951.

An Act to amend The Pipe Line Taxation Act.

(Assented to _____, 1951.)

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

1. *The Pipe Line Taxation Act*, being chapter 52 of the Revised Statutes of Alberta, 1942, is hereby amended.

2. Section 2 is amended by adding immediately after the words "and includes" the words "every easement over land for the right-of-way of a pipe line and". Section 2 amended

3. This Act shall come into force on the first day of July, 1951. Coming into force

No. 67.

FOURTH SESSION
ELEVENTH LEGISLATURE

15 GEORGE VI

1951

BILL

An Act to amend The Pipe Line
Taxation Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.
