

Bill No. 46 of 1953

A BILL TO AMEND THE GRAZING LEASE
TAXATION ACT

NOTE

This Bill amends *The Grazing Lease Taxation Act*, being chapter 47 of the Revised Statutes of Alberta, 1942.

The Act provides for a tax to be paid by the holder of a Crown grazing lease equal to the amount of the annual rental under the lease, and section 4 provides that it shall be paid on the 1st day of January. This section is amended so that the time for payment will be the same as that of the cash rental under the lease as provided in a Bill to amend *The Public Lands Act*.

This Bill comes into force upon assent.

J. W. RYAN,
Acting Legislative Counsel.

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

BILL

No. 46 of 1953

An Act to amend The Grazing Lease Taxation Act

(Assented to _____, 1953)

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

1. *The Grazing Lease Taxation Act*, being chapter 47 of the Revised Statutes of Alberta, 1942, is hereby amended.

2. Section 4 is struck out and the following is substituted:

“4. (1) The tax payable for the calendar year shall be paid to the Minister,

“(a) in the case of a lease held by a grazing association incorporated under *The Societies Act*, on or before the first day of May in the calendar year,

“(b) in the case of any other grazing lease, on or before the first day of April in the calendar year.

“(2) Subsection (1) is applicable to the 1953 and subsequent taxation years.”

3. This Act comes into force on the day upon which it is assented to.

Section 4
amended
Date of
payment
of tax

Coming
into force

No. 46

FIRST SESSION
TWELFTH LEGISLATURE
2 ELIZABETH II
1953

BILL

An Act to amend The Grazing Lease
Taxation Act

Received and read the

First time

Second time

Third time

HON. MR. CASEY.
