

Bill No. 45 of 1955

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" for the purpose of this Act, is amended to include therein pipe and casing that is used to convey or dispose of any water used in the drilling for or production of gas or oil. Heretofore a pipe line transmitting water was not assessed as a "pipe line" under this Act.

The collection of the tax authorized by *The Pipe Line Taxation Act* is suspended for the duration of the present Dominion-Provincial Taxing Agreements, pursuant to *The Tax Collection Suspension Act, 1952*; the amendment will therefore have no taxing effect until that agreement expires.

This Bill comes into force as retroactive to the 1st day of January, 1955.

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. 45 of 1955

An Act to amend The Pipe Line Taxation Act

(Assented to _____, 1955)

HER 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.

Section 2
amended

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

"pipe line"

"2. In this Act, "pipe line"

- (a) means any pipe that is used for, or that forms part of any system for the transportation of gas or oil or both, and
- (b) includes
 - (i) any pipe or casing for the conveyance or disposal of any water used in or incidental to the drilling for or production of gas or oil or both,
 - (ii) any casing and pipe in or attached to any gas well, oil well or gas and oil well,
 - (iii) any pipe that conveys gas or oil or both from a well to a separator, storage tank or similar equipment, and from a separator or storage tank to any loading platform or loading apparatus, or to any pipe line system for ultimate transportation, and
 - (iv) any easement over land for the right of way of a pipe line system, but does not include any machinery, plant or equipment used to separate, compress, process or regulate the pressure of gas or oil transported by the pipe line system."

Section 3
amended

3. (1) Section 3 is amended by striking out subsection (1) and by substituting the following:

Tax on
pipe line

"3. (1) Every person or corporation operating a pipe line, other than a municipal corporation, shall annually pay to the Province, upon the assessed value of its pipe line situated outside any city, town or village, a tax at the rate

of ten mills on the dollar or at such lesser rate as may from time to time be fixed by the Lieutenant Governor in Council.”.

(2) This amendment shall not be construed to authorize the collection of any tax while the collection thereof is suspended under the agreement entered into by the Provincial Treasurer pursuant to *The Tax Collection Suspension Act, 1952*.

4. This Act comes 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 1st day of January, 1955. ^{Coming into force}

THIRD SESSION
TWELFTH LEGISLATURE
4 ELIZABETH II
1955

BILL

An Act to amend The Pipe Line
Taxation Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HINMAN
