

No. 36

3rd Session, 13th Legislature, Alberta
5 Elizabeth II, 1957

BILL 36

A Bill to amend The Pipe Line Taxation Act

HON. MR. HOOKE

EDMONTON, ALBERTA
Printed by A. SHNITKA, Printer to the Queen's Most Excellent Majesty
1957

Explanatory Note

2. When this Act was enacted in 1933 the power to tax the pipe lines of a pipe line company was taken from school districts. By 1938, c. 25, s. 9 (b) the subsection that is now subsection (6) of section 6 of The Assessment Act, R.S.A. 1942, c. 157 was enacted, which provided that for purposes of that Act school districts within national parks were to be deemed to be towns. By a recent decision of the courts that provision had the effect of nullifying to a certain extent the provisions of section 4 of The Pipe Line Taxation Act, which prohibited such taxation by school districts. This result was not intended when The Assessment Act was amended in 1938; the amendment proposed by this Bill will re-establish the position of section 4 of The Pipe Line Taxation Act and is made retroactive to the last date the provincial tax under this Act was suspended for the purposes of The Tax Collection Suspension Act, 1952.

The words struck out are inapplicable as the tax under this Act has been suspended for a number of years under the Tax Rental Agreement with the Government of Canada.

BILL

No. 36 of 1957

An Act to amend The Pipe Line Taxation Act

(Assented to _____, 1957)

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

PART I

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

2. Section 4 is amended

- (a) by renumbering the section as subsection (1),
- (b) as to the renumbered subsection (1) by striking out the words "assessed and taxed pursuant to this Act",
- (c) by adding immediately after the renumbered subsection (1) the following subsection:

"(2) In this section "school district" includes a school district that is for the purposes of any Act deemed to be a town and given the powers of a town by any Act with respect to the imposition and collection of taxes."

PART II

3. *The Pipe Line Taxation Act*, being chapter 235 of the Revised Statutes of Alberta, 1955, is hereby amended.

4. Section 4 is amended

- (a) by renumbering the section as subsection (1),
- (b) as to the renumbered subsection (1) by striking out the words "assessed and taxed pursuant to this Act",
- (c) by adding immediately after the renumbered subsection (1) the following subsection:

"(2) In this section "school district" includes a school district that is for the purposes of any Act deemed to be a town and given the powers of a town by any Act with respect to the imposition and collection of taxes."

5. (1) Part I and this section come into force on the day upon which this Act is assented to, and upon so coming into force section 2 of this Act shall be deemed to have been in force at all times on and after the twenty-second day of September, 1952.

(2) Part II, except this section, comes into force and Part I is repealed on the day upon which the Revised Statutes of Alberta, 1955, come into force.

No. 36

THIRD SESSION
THIRTEENTH LEGISLATURE
5 ELIZABETH II
1957

BILL

An Act to amend The Pipe Line
Taxation Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
