

No. 49

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

BILL 49

A Bill to amend The Electric Power Taxation Act

HON. MR. HOOKE

EDMONTON, ALBERTA
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1957

Explanatory Note

2. When this Act was enacted in 1929 the power to tax the works and transmission lines of an electric power 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 Electric Power Taxation Act, which prohibits 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 Electric Power 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.

5. (a) Section 3, subsection (1) reads:

"3. (1) Every person, other than a municipal corporation, whose business is in whole or in part the generation or transmission of electrical power or energy shall annually pay a tax to the Province upon the assessed value of the works and transmission lines

"(a) used in such business, and

"(b) situated outside any city, town or village,

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."

Any industrial plant engaged in some business other than the generation and transmission of electricity, but having such elec-

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No. 49 of 1957

An Act to amend The Electric Power 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 Electric Power Taxation Act*, being chapter 44 of the Revised Statutes of Alberta, 1942, is hereby amended.

2. Section 4 is amended

- (a) by renumbering the section as subsection (1),
- (b) by adding immediately after the renumbered subsection (1) the following new 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 Electric Power Taxation Act*, being chapter 98 of the Revised Statutes of Alberta, 1955, is hereby amended.

4. Section 4 is amended

- (a) by renumbering the section as subsection (1),
- (b) by adding immediately after the renumbered subsection (1) the following new 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. Section 3 is amended

- (a) as to subsection (1) by striking out the words “in whole or in part”,
- (b) by striking out the words “*The Alberta Municipal Assessment Commission Act*” where they occur in subsections (2), (4) and (6) and by substituting the words “*The Municipalities Assessment and Equalization Act*”,

trical equipment for plant purposes is at present taxable under this Act. This amendment is intended to remove the taxation of such facilities from this Act and to permit the local municipality to tax.

(b) It is proposed to repeal The Alberta Assessment Commission Act and replace it with The Assessment Appeal Board Act and The Municipalities Assessment and Equalization Act. This amendment is to provide a correct reference.

(c) This is to provide a correct reference to the proposed new Acts.

- (c) as to subsection (5)
 - (i) by striking out the word "twenty" and by substituting the word "thirty",
 - (ii) by striking out the words "Alberta Assessment Commission" and by substituting the words "Alberta Assessment Appeal Board",
 - (iii) by striking out the word "director" where it occurs in clause (a), and by substituting the word "Board".

6. (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.

THIRD SESSION
THIRTEENTH LEGISLATURE
5 ELIZABETH II
1957

BILL

An Act to amend The Electric
Power Taxation Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
