

No. 96

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

BILL 96

A Bill to Authorize the Execution on Behalf of the Province
of a Tax Agreement Between the Government of Canada
and the Government of Alberta

HON. MR. HINMAN

EDMONTON, ALBERTA
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1957

Explanatory Note

General. The Tax Collection Suspension Act, 1952, which authorized the Dominion-Provincial Fiscal Agreement of the last five years, does not authorize the next five years' fiscal agreement being negotiated between the Government of Canada and the Province.

This Act will authorize the Government of Alberta to enter into such an agreement covering the next five-year period. It will also suspend tax collection by the Province and by any municipality in the Province of any taxes required to be suspended pursuant to any such agreement.

This Act contains the same provisions as the preceding Act but is for the new period.

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An Act to Authorize the Execution on Behalf of the Province of a Tax Agreement Between the Government of Canada and the Government of Alberta

(Assented to _____, 1957)

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

1. This Act may be cited as "*The Tax Collection Suspension Act, 1957*".

Interpretation

2. In this Act, "municipality" includes any city, town, village, county, municipal district, improvement district, special area, school district, drainage district, irrigation district, and any board, commission or other authority created by the Government of Alberta, and that levies or has the right to levy taxes, rates, licence fees or royalties, including the Crown in the right of Alberta levying in unorganized territories.

Agreement

3. Subject to the provisions of this Act, the Lieutenant Governor in Council may authorize the Provincial Treasurer to negotiate, enter into and execute on behalf of the Government of Alberta, on such terms and conditions as may be approved by the Lieutenant Governor in Council, an agreement between the Government of Canada and the Government of Alberta providing for the suspension by the Government of Alberta

- (a) of the imposition of individual income taxes, corporation taxes and of corporation income taxes, for the period of five years commencing on the first day of January, 1957, and ending on the thirty-first day of December, 1961, and
- (b) of the imposition of succession duties in respect of successions or transmissions consequent upon or upon property passing upon deaths occurring during the period of five years commencing on the first day of April, 1957, and ending on the thirty-first day of March, 1962,

in consideration of annual amounts to be paid at such times and in such manner as may be agreed upon by the Government of Canada to the Government of Alberta in respect of each of the five fiscal years in the period commencing on the first day of April, 1957, and ending on the thirty-first day of March, 1962.

4. Upon the execution of an agreement under this Act the agreement shall forthwith be binding upon the Government of Alberta and any enactment of the Legislature of Alberta, and any regulation, by-law, order or rule made under the authority of any such enactment, that imposes income taxes, corporation income taxes, corporation taxes or succession duties as defined in the agreement, the imposition of which by or under the authority of the Government of Alberta or by a municipality would be a contravention of the terms of the agreement, shall forthwith be suspended and any power conferred by any such enactment, regulation, by-law, order or other rule, to impose or fix any such tax, to the extent that the power authorizes imposition of a tax that would be in contravention of the agreement, shall be suspended, the said suspensions to be effective for the periods provided and to have effect in accordance with the terms of the agreement.

5. All enactments, regulations, by-laws, orders and rules, the operation of which is suspended pursuant to section 4 of this Act, are suspended only to the extent and so long as the levying and collection of taxes thereunder would be in contravention of the provisions of an agreement entered into under this Act, and otherwise remain in full force and effect for all purposes, and upon expiration of the periods during which they are suspended, in accordance with the terms of the agreement, thereafter have the same force and effect as if the agreement had not been made.

6. The Provincial Treasurer is hereby authorized and empowered to refund to taxpayers the amount of any taxes, the collection of which by the Government of Alberta is not authorized by the terms of the agreement.

7. Any agreement entered into under the authority of this Act may, with the approval of the Lieutenant Governor in Council, be amended or varied from time to time as may be agreed upon with the Government of Canada by the Provincial Treasurer acting on behalf of the Government of Alberta, if, in the opinion of the Provincial Treasurer, the Province is not adversely affected financially by any such variation or amendment.

8. The Lieutenant Governor in Council may do or authorize the doing of all such things as may be required or considered necessary or advisable effectively to imple-

ment the said agreement, and the terms, conditions and provisions thereof, and may authorize and empower the Provincial Treasurer to do all such things and to execute all such further documents and assurances as may be required or considered necessary or advisable.

9. The Provincial Treasurer may pay out of the General Revenue Fund to the Government of Canada any amount or amounts that the Government of Alberta becomes liable under the terms of an agreement entered into under this Act to pay to the Government of Canada by way of refund or because the amount of any deduction authorized to be made by the Government of Canada from the amounts payable to Alberta under the agreement are not ascertained until after all payments by the Government of Canada under the agreement have been made.

10. 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 first day of April, 1957.

THIRD SESSION
THIRTEENTH LEGISLATURE
5 ELIZABETH II
1957

BILL

An Act to Authorize the Execution
on Behalf of the Province of a Tax
Agreement Between the Government
of Canada and the Government of
Alberta

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HINMAN
