

No. 44

5th Session, 13th Legislature, Alberta
7 Elizabeth II, 1959

BILL 44

A Bill to amend The Amusements Act

HON. MR. HOOKE

Explanatory Note

1. It is proposed to abolish the amusement tax and this Bill will repeal the statutory provisions authorizing its imposition and relative provisions.

2. Definition of "professional" is struck out.

3. Sections authorizing the imposition and collection of amusements tax and providing for the use of tax tickets are repealed.

4. An appropriate heading is inserted preceding section 11 which authorizes the imposition of a pari mutuel tax.

5. This subsection replaces section 13 which is similar in intent but applies to owners in respect of pari mutuel tax and amusements tax. Under section 14 an "operator", as defined in subsection (1), is required to collect the pari mutuel tax, not the "owner".

6. Weekly returns by owners of places of amusement under section 12 are no longer required. Section 13 is moved to section 11 as subsection (7)—see note to clause 5. Section 14 provides exemptions from amusements tax and is no longer required.

7. Section 15, subsection (2), clauses (b) and (d) read:

"(2) An inspector or other officer may without warrant at all reasonable times enter into or upon a place of amusement or an office or place of business used or occupied in connection with an amusement,

(b) to place in the lobby or other part of the premises such notices regarding the tax as the Minister considers necessary,

(d) to take stock and the serial numbers of admission tax tickets in the place,".

8. Section 29 presently reads:

"29. An owner is guilty of an offence

(a) who hinders or obstructs an inspector or other authorized person, or

(b) who refuses to produce to an inspector or other authorized person any of the things required to be produced by this Act."

BILL

No. 44 of 1959

An Act to amend The Amusements Act

(Assented to _____, 1959)

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

1. *The Amusements Act*, being chapter 13 of the Revised Statutes is hereby amended.

2. Section 2 is amended by striking out clause (l).

3. The heading "**Amusements Tax**" immediately preceding section 7 is struck out and sections 7, 8, 9 and 10 are repealed.

4. The heading "**Pari Mutuel Tax**" is added immediately preceding section 11.

5. Section 11 is amended by adding the following subsection immediately after subsection (6):

- (7) An operator is guilty of an offence
 - (a) who neglects or refuses to collect the tax imposed by this section, or
 - (b) who permits or authorizes a person to bet or is a party or privy to a person betting at a pari mutuel machine without having paid the tax.

6. Sections 12, 13 and 14 are repealed.

7. Section 15, subsection (2) is amended

- (a) by striking out clause (b),
- (b) as to clause (d) by striking out the word "admission" and by substituting the words "pari-mutuel".

8. Section 29 is amended by adding immediately following the words "An owner" the words "or an operator".

9. Section 36, clauses (b), (c) and (h) read:

- “36. The Lieutenant Governor in Council may make regulations
- (b) prescribing the times at which and the manner in which the owner of an amusement or place of amusement, other than in a city, is to make returns to the Minister and remit the tax collected,
 - (c) regarding the commission to be allowed on the amount of amusements tax collected,
 - (h) prescribing rules for determining whether or not a travelling amusement, exhibition or game is professional within the meaning of this Act.”.

10. The Schedule setting the amount of the amusements tax is struck out.

11. Transitional provisions.

9. Section 36 is amended

- (a) as to clause (b) by striking out the words "the owner of an amusement or place of amusement, other than in a city," and by substituting the words "the operator of a race course or race meeting",
- (b) as to clause (c) by striking out the word "amusements" and by substituting the words "pari mutuel",
- (c) by striking out clause (h).

10. The Schedule is struck out.

11. (1) This Act comes into force on the first day of April, 1959.

(2) Notwithstanding subsection (1) the owner of every amusement or place of amusement shall, in respect of any amusements tax payable on or before the thirty-first day of March, 1959, make such returns and do such things in respect of that tax that he would be required to do if this Act was not in force.

No. 44

FIFTH SESSION

THIRTEENTH LEGISLATURE

7 ELIZABETH II

1959

BILL

An Act to amend The Amusements
Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
