

No. 98

4th Session, 14th Legislature, Alberta
10 Elizabeth II

BILL 98

A Bill to amend The Fuel Oil Tax Act

HON. MR. PATRICK

Explanatory Note

2. Authority to collect storage charges is given. Sections 21 and 22 read:

"21. (1) A person required under section 5 to report the import of fuel oil shall either

- (a) prove to the satisfaction of an officer or police officer that the tax thereon has been paid, or
- (a1) advise the officer that the fuel oil will be used for a tax exempt purpose and request that it be coloured or identified under section 11, or
- (b) pay the tax.

(2) If the officer or police officer is not satisfied that any tax payable pursuant to this Act, has been paid he may, without a warrant, on the refusal or failure of the person mentioned in subsection (1) to pay the tax,

- (a) seize the fuel oil and the barrels, tanks, or receptacles in which it is contained and the vehicle in or on which it is carried, and
- (b) retain the same in his possession as security for payment of the tax.

(3) A person who brings diesel fuel or liquefied petroleum gas into the Province in the fuel tank of a motor vehicle shall either

- (a) prove to the satisfaction of an officer or police officer,
 - (i) that he holds a permit issued in respect of that motor vehicle pursuant to the regulations under clause (n2) of subsection (2) of section 17, or
 - (ii) that a motor fuel tax or other fuel oil tax has been paid on such fuel oil in the jurisdiction in which it was purchased, or
- (b) pay the tax payable on such fuel oil pursuant to section 5a, and in the absence of such proof and on the failure or refusal of the person to pay the tax the officer or police officer may, without a warrant, seize the motor vehicle and the fuel oil and retain the same in his possession as security for the payment of the tax.

22. If a person fails to report an import of fuel oil in respect of which the tax should have been paid and thereafter brings into the Province other fuel oil for his own use or as agent for another, an officer or police officer may, without a warrant

- (a) seize such other fuel oil and any barrel, tank or receptacle in which it is contained and the vehicle in or on which it is carried, and
- (b) retain the same in his possession as security for payment of the unpaid tax,

whether the tax payable on such other fuel oil so seized has or has not been paid."

3. Section 35, subsections (2) and (4) presently read:

"(2) A person who contravenes the provisions of section 11a or 12 is guilty of an offence and liable on summary conviction

- (a) for a first offence to a fine of not less than twenty-five dollars and not more than fifty dollars and costs,
- (b) for a second offence to a fine of not less than fifty dollars and not more than seventy-five dollars and costs, or
- (c) for a third or subsequent offence to a fine of not less than one hundred dollars and not more than one hundred and fifty dollars and costs.

(4) Where a person has been convicted for a third or subsequent offence under section 11a or 12, the magistrate or justice of the peace in addition to imposing a fine under clause (c) of subsection (2) shall order the suspension

- (a) of any operator's, driver's or other licence issued in the name of that person pursuant to The Vehicles and Highway Traffic Act, and
- (b) of any motor vehicle registration issued in the name of that person pursuant to The Vehicles and Highway Traffic Act or The Public Service Vehicles Act,

for a period of three months from the date of the conviction of that person."

4. Commencement of Act.

BILL

No. 98 of 1962

An Act to amend The Fuel Oil Tax Act

(Assented to _____, 1962)

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

1. *The Fuel Oil Tax Act*, being chapter 125 of the Revised Statutes, is hereby amended.

2. The following new section is added immediately after section 22:

22a. Where an officer or police officer seizes any fuel oil, barrel, tank, receptacle or vehicle under section 21 or 22, all costs and charges for the removal, care and storage thereof are a lien upon the fuel oil, barrel, tank, receptacle and vehicle seized and may be recovered in the manner provided as if it were a lien under *The Possessory Licns Act*.

3. Section 35 is amended

(a) as to subsection (2) by striking out clauses (a), (b) and (c) and by substituting the following:

(a) for a first offence to a fine of not less than fifty dollars and not more than one hundred dollars and costs,

(b) for a second offence to a fine of not less than one hundred dollars and not more than one hundred and fifty dollars and costs, or

(c) for a third or subsequent offence to a fine of not less than two hundred dollars and not more than three hundred dollars and costs.

(b) by striking out subsection (4).

4. This Act comes into force on the day upon which it is assented to.

No. 98

FOURTH SESSION
FOURTEENTH LEGISLATURE
10 ELIZABETH II
1962

BILL

An Act to amend The Fuel Oil Tax
Act

Received and read the

First time

Second time

Third time

HON. MR. PATRICK
