

1970 Bill 32

Third Session, 16th Legislature, 19 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 32

**An Act to authorize Reciprocal Arrangements with the
Government of Saskatchewan to Provide for Additional
Estate Tax Rebates to Alberta Domiciled Estates**

THE PROVINCIAL TREASURER

First Reading

Second Reading

Third Reading

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An Act to authorize Reciprocal Arrangements with the Government of Saskatchewan to Provide for Additional Estate Tax Rebates to Alberta Domiciled Estates

(Assented to _____, 1970)

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 Estate Tax Rebates Reciprocal Arrangements Act*.

2. (1) In this Act,

- (a) "additional estate tax rebate" means an estate tax rebate payable pursuant to an agreement under this Act, which is in addition to any estate tax rebate payable pursuant to *The Estate Tax Rebate Act*;
- (b) "Provincial Treasurer" means the Provincial Treasurer of Alberta;
- (c) "Treasurer of Saskatchewan" means the Provincial Treasurer of Saskatchewan.

(2) Except where the context otherwise requires, words and phrases used in this Act have the same meaning as they have under *The Estate Tax Rebate Act*.

3. (1) On behalf of the Government of Alberta the Provincial Treasurer may, on such terms and conditions as are approved by the Lieutenant Governor in Council, enter into a reciprocal agreement with the Government of Saskatchewan to provide for payment by the Provincial Treasurer

- (a) of additional estate tax rebates in respect of property situated in Saskatchewan and passing on the death of a person dying on or after April 1, 1970 who was domiciled in Alberta at the time of his death, and
- (b) of moneys to the Treasurer of Saskatchewan as reimbursement for additional estate tax rebates paid in respect of property situated in Alberta and

Explanatory Notes

1. The Estate Tax Rebate Acts of Alberta and Saskatchewan provide for a rebate of the full provincial share of estate tax on property of an estate situate in the rebating province, if the deceased was domiciled in the province at death, or being domiciled elsewhere in Canada, met certain residence qualifications. Where a deceased person has property in both Alberta and Saskatchewan, is domiciled in either province but unable to meet the residence qualification in the other province, the rebate of estate tax is restricted to property in the province of domicile, although the share of estate tax attributable to property in the other province is received by that province under the Federal-Provincial Fiscal Arrangements Act. This Act will authorize a reciprocal agreement whereby each province may pay additional estate tax rebates to estates of its own domiciliaries with respect to property situated in the other province.

2. Definitions.

3. Agreement authorized.

passing on the death of a person dying on or after April 1, 1970 who was domiciled in Saskatchewan at the time of his death,

in consideration of reciprocal payments by the Treasurer of Saskatchewan.

(2) The agreement may be amended or terminated with the approval of the Lieutenant Governor in Council.

4. The Lieutenant Governor in Council may do or authorize the doing of all things considered advisable to effectively implement the agreement and, without restricting the generality of the foregoing, may authorize

- (a) the exchange of information with the Government of Saskatchewan on matters relating to estate taxes, estate tax rebates and additional estate tax rebates, and
- (b) the periodic accounting of and reimbursement for additional estate tax rebates which may be paid by each province pursuant to the agreement.

5. For the purpose of implementing the agreement, the Provincial Treasurer may make regulations

- (a) to designate the provisions of *The Estate Tax Rebate Act* and regulations that apply to additional estate tax rebates payable by the Provincial Treasurer under the agreement, and
- (b) to prescribe other terms and conditions upon which additional estate tax rebates may be payable.

6. Moneys paid by the Provincial Treasurer under the agreement are a charge upon and shall be paid out of the General Revenue Fund without any further or other appropriation.

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

4. General authority of Lieutenant Governor in Council.

5. Regulations.

6. Payment out of General Revenue Fund.