

1971 Bill 14

Fourth Session, 16th Legislature. 20 Elizabeth II.

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 14

An Act to amend The Tobacco Tax Act

THE PROVINCIAL TREASURER

First Reading

Second Reading

Third Reading

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BILL 14

1971

AN ACT TO AMEND THE TOBACCO TAX ACT

(Assented to _____, 1971)

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

1. *The Tobacco Tax Act is hereby amended.*

2. *Section 2 is amended by adding the following clause after clause (g) :*

(g.1) "tax collector" means a tax collector appointed under section 4;

3. *Section 4 is struck out and the following section is substituted:*

4. (1) The Minister may appoint such tax collectors as may be required for the purposes of this Act and may prescribe their duties.

(2) The tax imposed under this Act

(a) shall be collected from the consumer by the retail dealer as agent of the Minister at the time of the sale to the consumer,

(b) shall be remitted by the retail dealer to the tax collector, and

(c) shall be remitted by the tax collector to the Minister at the time and in the manner prescribed by the regulations.

(3) A person acting as an agent under subsection (2), clause (a) is not thereby made ineligible as a member of the Legislative Assembly.

4. *Section 9 is amended*

(a) *as to subsection (1) by inserting after the words "Every person" the words " , other than a tax collector,"*

Explanatory Notes

1. This Bill amends chapter 364 of the Revised Statutes of Alberta 1970.

2. Self-explanatory.

3. Tax collectors will be appointed by the Minister to gather the tax from the retail dealer. Section 4 presently reads:

4. (1) The tax imposed by this Act
- (a) shall be collected from the consumer by the retail dealer as agent of the Minister at the time of the sale to the consumer, and
 - (b) shall be remitted by the retail dealer to the Minister at the time and in the manner prescribed by the regulations.
- (2) A person acting as agent under subsection (1) is not thereby made ineligible as a member of the Legislative Assembly.

Section 16 (a) presently reads:

16. The Lieutenant Governor in Council may make regulations:
- (a) providing for the collection of the tax imposed by this Act and designating the persons by whom it is to be collected;

4. This amendment clarifies the application of the section as a result of the amendment to section 4. Section 9 presently reads:

9. (1) Every person who collects any tax imposed by this Act shall be deemed to hold it in trust for Her Majesty in right of Alberta and shall pay it over to the Minister at the time and in the manner prescribed by the regulations or by agreement made under the regulations.

(b) as to subsection (2) by inserting after the words "If any person" the words ", other than a tax collector,".

5. Section 16 is amended by striking out clause (a).

6. This Act comes into force on July 1, 1971.

(2) If any person who has collected any tax imposed by this Act fails to pay it over to the Minister at the time and in the manner prescribed by the regulations or by agreement made under the regulations, as the case may be, the amount thereof

- (a) becomes a debt due to Her Majesty in right of Alberta,
- (b) is a lien upon the property in Alberta of the person in default and has priority over all other claims of other persons, and
- (c) shall bear interest at the rate of 8 per cent a year from the day the amount was due until it is paid.

5. See note to section 3 of this Bill.