

1971 Bill 97

Fourth Session, 16th Legislature, 20 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 97

An Act to Amend The Amusements Act

THE ATTORNEY GENERAL

First Reading

Second Reading

Third Reading

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1971

AN ACT TO AMEND THE AMUSEMENTS ACT

(Assented to _____, 1971)

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

1. *The Amusements Act is hereby amended.*

2. *Section 2 is amended*

(a) *by striking out clause (g) and by substituting the following:*

(g) "Minister" means the member or members of the Executive Council charged with the administration of this Act or any provisions thereof:

(b) *as to clause (j), subclause (i) by adding after the words "structure of any kind" the words "or park, field or grounds".*

3. *The following heading and section are added after section 7:*

Lottery Tax

7.1 (1) In this section

(a) "lottery" means a lottery scheme to which this section applies;

(b) "lottery ticket" means a chance to win a prize in a lottery;

(c) "operator of a lottery" means a person who

(i) conducts or manages a lottery, or

(ii) is in any manner the custodian or depository of money which is received as the purchase price of a lottery ticket.

(2) This section only applies in respect of a lottery scheme licensed under section 179A of the Criminal Code where the total amount or value of the prizes to be awarded is \$5000 or more.

(3) Where a prize consists of or includes goods or services, or both, the goods and services shall, for the purposes

Explanatory Notes

1. This Bill will amend chapter 18 of the Revised Statutes of Alberta 1970.

2. Section 2 (g) and (j)(i) presently read:

(g) "Minister" means the member of the Executive Council for the time being charged with the administration of this Act;

(j) "place of amusement"

(i) means a building, hall, pavilion, place, premises, room, tent or structure of any kind where an amusement takes place for which a price of admission is charged or collected, whether within the premises or elsewhere, in cash or by means of tickets or otherwise, and

3. A lottery tax is imposed in respect of larger lotteries.

of subsection (2), be valued at the retail price thereof as determined by the Minister.

(4) Every person who, in Alberta, purchases a lottery ticket shall pay to Her Majesty in right of Alberta a tax in the amount of:

- (a) 5 cents where the purchase price of the ticket is not more than 50 cents;
- (b) 10 cents where the purchase price of the ticket is more than 50 cents but not more than \$1;
- (c) 15 cents where the purchase price of the ticket is more than \$1 but not more than \$1.50;
- (d) 20 cents where the purchase price of the ticket is more than \$1.50 but not more than \$2;
- (e) 25 cents where the purchase price of the ticket is more than \$2 but not more than \$2.50;
- (f) 30 cents where the purchase price of the ticket is more than \$2.50 but not more than \$3;
- (g) 10 per cent of the purchase price where the purchase price of the ticket is more than \$3.

(5) Every operator of a lottery shall

- (a) collect the tax payable pursuant to this section from each purchaser of a ticket in the lottery, who is liable to pay the tax,
- (b) pay the tax to the Minister at the times and in the manner prescribed by the regulations,
- (c) make and maintain such records as the regulations may require relating to the tickets sold and the purchase price of the tickets, and
- (d) allow to the Minister and his representatives such access to his records as the Minister considers necessary to enable him to determine the amount of tax payable.

(6) An operator of a lottery who fails to collect, account for or remit the tax required under this section is guilty of an offence and liable on summary conviction to a fine of not more than \$500.

(7) This section applies

- (a) in respect of the lotteries for which licences were issued on December 28, 1970 to
 - (i) The Edmonton Exhibition Association Limited,
 - (ii) The Calgary Exhibition & Stampede Association Ltd.,

for the conduct of lotteries in 1971 and with respect to each of those lotteries this section shall be deemed to have come into force on January 1, 1971 and

the purchase price of the lottery tickets shall, for the purposes of this section, be deemed to be and to have been \$2.25, and

- (b) subject to subsection (2), in respect of any other lottery for which a licence is issued on or after May 1, 1971.

4. Section 29 is amended by adding the following clauses after clause 23:

- 24. prescribing the times at which and the manner in which the operator of a lottery is to make returns to the Minister and remit the lottery tax collected;
- 25. prescribing the records required to be maintained by the operator of a lottery relating to the lottery tickets sold and the purchase price of the tickets.

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

4. Lieutenant Governor in Council authorized to make regulations relating to the administration of the lottery tax.