

1975 Bill 75  
(Second Session)

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First Session, 18th Legislature, 24 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

**BILL 75**

**THE FUEL OIL TAX AMENDMENT ACT, 1975**

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THE PROVINCIAL TREASURER

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First Reading .....

Second Reading .....

Third Reading .....

Bill 75

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1975

(Second Session)

## THE FUEL OIL TAX AMENDMENT ACT, 1975

(Assented to \_\_\_\_\_, 1975)

**H**ER MAJESTY, by and with the advise and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

*1. The Fuel Oil Tax Act is hereby amended*

*2. Section 5, subsection (2), clause (b) is amended by striking out subclause (iv) and by substituting the following subclause:*

*(iv) in the fuel system of a transit bus owned and controlled by a city and operated by the city wholly or substantially within its boundaries;*

*3. Section 6, subsection (2) is amended*

*(a) as to clause (c) by striking out the figure "10" and by substituting the figure "5",*

*(b) as to clause (d) by striking out the figure "12" and by substituting the figure "7".*

*4. This Act comes into force on the day upon which it is assented to and upon so coming into force section 3 shall be deemed to have been in force at all times on and after June 6, 1974.*

## Explanatory Notes

**1.** This Bill will amend chapter 153 of the Revised Statutes of Alberta 1970.

**2.** Section 5 (2) (b) (iv) presently reads:

(2) A tax is not payable pursuant to this section on:

(b) marked fuel purchased for use

(iv) in the fuel system of a transit bus owned, controlled and operated by a city within the city;

**3.** Section 6 presently reads:

6. (1) Where a motor vehicle licensed under The Public Service Vehicles Act is operated elsewhere than on the public highways while using fuel oil on which fuel oil tax has been paid pursuant to section 5, then upon production of proof satisfactory to the Minister of the amount of fuel oil used by the vehicle in

(a) operating on the public highways, and

(b) operating elsewhere than on the public highways,  
the Minister may make a tax refund

(c) at the rate of 5 cents a gallon for fuel oil other than diesel fuel, and

(d) at the rate of 7 cents a gallon for diesel fuel,

on the fuel oil used by the motor vehicle in operating elsewhere than on the public highways.

(2) When any fuel oil on which fuel oil tax has been paid pursuant to section 5 is used for any purpose for which marked fuel could be used under section 5, subsection (2), clause (b), and the regulations have

(a) designated that fuel oil as fuel oil not suitable to be coloured or identified as marked fuel, or

(b) designated that purpose as one which precludes the use of a colouring or identifying substance in the fuel oil,

then, upon production of proof satisfactory to the Minister of the amount of fuel oil so used, the Minister may make a tax refund on the fuel so used

(c) at the rate of 10 cents a gallon for fuel oil other than diesel fuel, and

(d) at the rate of 12 cents a gallon for diesel fuel.

In 1974, the Act was amended to reduce the tax rates in section 5 by 5 cents a gallon. The 1974 amendments also reduced the rates of tax refunds under section 6 (1) by 5 cents a gallon. The proposed amendment to section 6(2) will make a corresponding reduction in the refund rates equal to the 1974 reduction in the tax rates. The proposed amendment is effective as of June 6, 1974, the date of Royal assent of the 1974 amendment Act.