

1976 BILL 86

Second Session, 18th Legislature, 25 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 86

THE FUEL OIL TAX AMENDMENT ACT, 1976

THE PROVINCIAL TREASURER

First Reading

Second Reading

Third Reading

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THE FUEL OIL TAX AMENDMENT ACT, 1976

(Assented to _____, 1976)

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

1. *The Fuel Oil Tax Act is hereby amended.*
2. *Section 2 is amended by striking out clause (a) and by substituting therefor the following clause:*
 - (a) "farming operations" means the production or any step in the production of livestock, grain, forage crops, poultry, furs, honey or any other agricultural product and includes
 - (i) the personal use of a truck owned by a farmer, in respect of which an "F" licence or a special farm truck licence has been issued, and
 - (ii) the transportation of livestock, grain, forage crops, poultry, furs, honey or any other agricultural product by the farmer who produced them,but does not include
 - (iii) any other type of business operation carried on by a farmer, or
 - (iv) the transportation of livestock, grain, forage crops, poultry, furs, honey or any other agricultural product by a processor or by any person other than the farmer who produced them;
3. *This Act comes into force on the day upon which it is assented to.*

Explanatory Notes

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

2. This amendment will introduce into the definition the carrying out by a person of one or more steps in the production of livestock or agricultural products, such as harvesting, and will also include transportation of livestock or agricultural products by the producing farmer but not by persons such as processors. Section 2(a) presently reads:

2. *In this Act,*

(a) *"farming operations" means the production of livestock, grain, forage crops, poultry, furs, honey or any other agricultural product and*

(i) includes the personal use of a truck owned by a farmer, in respect of which an "F" licence or a special farm truck licence has been issued, but

(ii) does not include any other type of business operations carried on by a farmer;