

1977 BILL 60

Third Session, 18th Legislature, 26 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 60

THE FUEL OIL TAX AMENDMENT ACT, 1977

THE PROVINCIAL TREASURER

First Reading

Second Reading

Third Reading

Bill 60

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THE FUEL OIL TAX AMENDMENT ACT, 1977

(Assented to _____, 1977)

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 amended by this Act.

2 Section 3(1) is amended by striking out “3 cents a gallon” and by substituting “0.7 cents a litre”.

3 Section 4(1) is amended by striking out “3 cents per gallon” and by substituting “0.7 cents a litre”.

4 Section 5(1) is amended

(a) as to clause (a) by striking out “7 cents a gallon” and by substituting “1.5 cents a litre”, and

(b) as to clause (b) by striking out “9 cents a gallon” and by substituting “2 cents a litre”.

5 Section 6 is amended

(a) as to subsection (1)(c) by striking out “5 cents a gallon” and by substituting “1.1 cents a litre”,

Explanatory Notes

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

The amendments change references to gallons to their approximate equivalent in litres.

2 Section 3(1) presently reads:

3. (1) Except as provided in this section every person shall pay to the Minister for the use of the Crown in right of Alberta a tax on all fuel oil purchased by him at the rate of 3 cents a gallon.

3 Section 4(1) presently reads:

4. (1) When marked fuel or liquefied petroleum gas in respect of which tax has been paid under section 3 is used in farming operations, then upon production by the purchaser of the fuel of proof of the amount of fuel purchased, and of the tax paid, the Minister may make a refund at the rate of 3 cents per gallon on such fuel.

4 Section 5(1) presently reads:

5. (1) Except as provided in this section every person shall pay to the Minister for the use of the Crown in right of Alberta a tax on all fuel oil purchased by him

(a) at the rate of 7 cents a gallon for fuel oil other than diesel fuel, and

(b) at the rate of 9 cents a gallon for diesel fuel.

5 Section 6(1) and (2) 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

- (b) as to subsection (1)(d) by striking out “7 cents a gallon” and by substituting “1.5 cents a litre”,*
- (c) as to subsection (2)(c) by striking out “5 cents a gallon” and by substituting “1.1 cents a litre”,*
- (d) as to subsection (2)(d) by striking out “7 cents a gallon” and by substituting “1.5 cents a litre”.*

6 This Act comes into force on a date to be fixed by Proclamation.

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 5 cents a gallon for fuel oil other than diesel fuel, and*
- (d) at the rate of 7 cents a gallon for diesel fuel.*