

1980 BILL 241

Second Session, 19th Legislature, 29 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 241

**AN ACT TO AMMEND THE ALBERTA
INCOME TAX ACT**

MR. NOTLEY

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 241
Mr. Notley

BILL 241

1980

AN ACT TO AMEND THE ALBERTA INCOME TAX ACT

(Assented to , 1980)

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

1 The Alberta Income Tax Act is amended by this Act.

2 The following is added after section 8.3:

8.31(1) In this section,

“farmer” means an individual whose greatest source of income
is derived from farming;

“spouse” means a spouse of a farmer whose principal work is
work on or in connection with the farmer’s farm.

(2) A farmer who has a spouse shall be entitled to receive a farm
spouse tax credit in an amount specified in subsection (3) for
every taxation year commencing with the taxation year 1981.

(3) The amount of a farm spouse tax credit for a taxation year
shall be the lesser of

(a) \$1000, and

(b) the farmer’s tax liability pursuant to this Act without the
application of this section.

(4) A farm spouse tax credit may not be applied in such a way
as to result in a net tax refund to the farmer for the taxation year
in question.

(5) The difference between \$1000 and the amount of tax credit
available to a farmer pursuant to subsection (3) in respect of one
taxation year may be carried over and claimed by a farmer in
respect of any one of the subsequent 5 taxation years, subject to

1 This Bill will amend chapter 182 of the Revised Statutes of Alberta, 1970.

2 Proposed new section will provide for a \$1000 farm spouse tax credit.

subsection (4).

3 This Act comes into force on January 1, 1981.