

1982 BILL 39

Fourth Session, 19th Legislature, 31 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 39

**ELECTION FINANCES AND CONTRIBUTIONS
DISCLOSURE AMENDMENT ACT, 1982 (NO. 2)**

DR. REID

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

*Bill 39
Dr. Reid*

BILL 39

1982

ELECTION FINANCES AND CONTRIBUTIONS DISCLOSURE AMENDMENT ACT, 1982 (NO. 2)

(Assented to _____, 1982)

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

*1 The Election Finances and Contributions Disclosure Act is
amended by this Act.*

*2 Section 12(2) is amended by striking out "\$10" and substituting
"\$15".*

*3 Section 14(1) is amended by striking out "\$25" and substituting
"\$40".*

4 Section 15(1) is amended

*(a) in clause (a)(i) by striking out "\$10 000" and substituting
"\$15 000";*

*(b) in clause (a)(ii) by striking out "\$500" and "\$2500" and
substituting "\$750" and "\$3750" respectively;*

Explanatory Notes

1 This Bill amends chapter E-3 of the Revised Statutes of Alberta 1980.

2 Section 12(2) presently reads:

(2) Money or property provided by any person, corporation, trade union or employee organization that does not exceed \$10 in aggregate is not a contribution for the purposes of this Act but shall be recorded as to the gross amount by the chief financial officer of the recipient unless the donor specifically requests that the amount be considered a contribution.

3 Section 14(1) presently reads:

14(1) Any anonymous contribution in excess of \$25 received by a political party, constituency association or candidate registered under this Act shall not be used or expended, but

(a) shall be returned to the contributor if the contributor's identity can be established, or

(b) if the contributor's identity cannot be established, shall be paid over to the Chief Electoral Officer.

4 Section 15(1) presently reads:

15(1) Contributions by any person, corporation, trade union or employee organization to registered parties, registered constituency associations or registered candidates shall not exceed

(a) in any year,

(c) in clause (b)(i) by striking out “\$20 000” and substituting “\$30 000”;

(d) in clause (b)(ii) by striking out “\$1000” and “\$5000” and substituting “\$1500” and “\$7500” respectively.

5 Section 19 is amended by striking out “\$25” and substituting “\$40”.

6 Section 20 is amended by striking out “\$25” wherever it occurs and substituting “\$40”.

7 Section 21 is amended by striking out “10¢” wherever it occurs and substituting “15¢”.

(i) \$10 000 to each registered party, and

(ii) \$500 to any registered constituency association, and \$2500 in the aggregate to the constituency associations of each registered party,

and

(b) in any campaign period,

(i) \$20 000 to each registered party less any amount contributed to the party in that calendar year under clause (a)(i), and

(ii) \$1000 to any registered candidate, and \$5000 in the aggregate to the registered candidates of each registered party.

5 Section 19 presently reads:

19 When, at a meeting held on behalf of or in relation to the affairs of a registered candidate, registered party or registered constituency association, money is given in response to a general collection of money solicited from the persons in attendance at the meeting, individual amounts given of \$25 or less shall be considered not to be contributions for the purposes of this Act but shall be recorded as to the gross amount by the chief financial officer of the candidate, political party or association, as the case may be.

6 Section 20 presently reads:

20 An annual membership fee paid for membership in a political party or in a constituency association of that party or in both is not a contribution for the purposes of this Act if

(a) the fee or, when a fee is paid to the party and to a constituency association of that party, the total of those fees, does not exceed \$25, and

(b) the political party and constituency association each maintain a membership list indicating the amount of the fee or fees paid by each member that is allocated to the political party or constituency association, as the case may be,

but if the fee or total of those fees exceeds \$25, the amount of the excess shall be considered as a contribution.

7 Section 21 presently reads:

21(1) Contributions of not more than 10¢ per month by any member of a trade union or employee organization through payroll deductions are not contributions from the member for the purposes of this Act, but any amounts contributed to a registered party, registered constituency association or registered candidate from the funds so collected are contributions from the trade union or employee organization, as the case may be.

8 *Section 26 is amended*

(a) by striking out “\$25” wherever it occurs and substituting “\$40”;

(b) by striking out “\$250” wherever it occurs and substituting “\$375”.

(2) Contributions of more than 10¢ per month by any member of a trade union or employee organization through payroll deductions are contributions by the member for the purposes of this Act.

8 Section 26 presently reads:

26(1) When any person, on behalf of a registered party, registered constituency association or registered candidate, accepts in any year

(a) a single contribution in excess of \$25,

(b) contributions from a single source in any year, excluding any campaign period or part thereof in that year, that exceed in the aggregate \$25, or

(c) contributions from a single source in any campaign period that exceed in the aggregate \$25,

the chief financial officer shall record all the contributions including the name and the address of the contributor.

(2) All contributions referred to in subsection (1) accepted on behalf of a registered party or registered candidate during a campaign period shall be recorded separately from other contributions accepted during that year.

(3) Every registered party and registered candidate shall file with the Chief Electoral Officer within the period during which a financial statement must be filed relating to a campaign period, a return setting out

(a) the total amount of all contributions not exceeding \$25 received during the campaign period,

(b) the total amount of all contributions received during the campaign period that exceeded \$25 but did not exceed \$250 in the aggregate from any single contributor, and

(c) the individual amounts contributed and the name and address of each contributor when the contributions of that contributor during the campaign period exceeded an aggregate of \$250.

(4) Every registered party and registered constituency association shall file with the Chief Electoral Officer within the period during which an annual financial statement must be filed, a return setting out

(a) the total amount of all contributions not exceeding \$25 received during the year,

(b) the total amount of all contributions received during the year that exceeded \$25 but did not exceed \$250 in the aggregate from any single contributor, and

(c) the individual amounts contributed and the name and address of each contributor when the contributions of that contributor during the year exceeded an aggregate of \$250,

but, in the case of a registered party, excluding any information included in a return under subsection (3).

9 Section 29(1)(b) is amended by striking out “\$100” and substituting “\$150”.

10 Section 30 is amended by striking out “\$100” and substituting “\$150”.

11 Section 24(2) of the Alberta Corporate Income Tax Act is repealed and the following is substituted:

(2) In respect of the aggregate amount of contributions under the *Election Finances and Contributions Disclosure Act* contributed by a corporation during the taxation year to a registered party, registered constituency association or registered candidate, that corporation may reduce the amount of tax that it would be required to pay under this Part after claiming the deductions under sections 22 and 23 by an amount equal to

(a) for contributions made before January 1, 1982,

(i) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$100,

(ii) \$75 plus 50% of the amount contributed in excess of \$100 if the aggregate amount of contributions by the corporation exceeds \$100 but does not exceed \$550, or

(iii) the lesser of

(A) \$500, and

(B) \$300 plus 33-1/3% of the amount contributed in excess of \$550,

if the aggregate amount of contributions by the corporation exceeds \$550, and

9 Section 29(1)(b) presently reads:

29(1) No registered party, registered constituency association or registered candidate shall, directly or indirectly,

(b) contribute or transfer funds to any political party, constituency association or candidate not registered under this Act, except that during an election under the Canada Elections Act a registered party may transfer to a federal political party registered under the Election Expenses Act (Canada) an amount not exceeding, in the aggregate, \$100 for each candidate at a federal election in a federal electoral district in Alberta who is endorsed as a candidate by that federal party.

10 Section 30 presently reads:

30 No registered party, registered constituency association or registered candidate may accept funds from a federal political party registered under the Election Expenses Act (Canada), except that during a campaign period a registered party may accept from such a federal political party an amount not exceeding, in the aggregate, \$100 for each registered candidate endorsed by that registered party and those funds are not contributions for the purposes of this Act but shall be recorded as to source and deposited in an appropriate depository on record with the Chief Electoral Officer.

11 Section 24(2) of the *Alberta Corporate Income Tax Act* presently reads:

(2) In respect of the aggregate amount of contributions under the Election Finances and Contributions Disclosure Act contributed by a corporation during the taxation year to a registered party, registered constituency association or registered candidate, that corporation may reduce the amount of tax that it would be required to pay under this Part after claiming the deductions under sections 22 and 23 by an amount equal to

(a) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$100,

(b) \$75 plus 50% of the amount contributed in excess of \$100 if the aggregate amount of contributions by the corporation exceeds \$100 but does not exceed \$550, or

(c) the lesser of

(i) \$500, and

(ii) \$300 plus 33-1/3% of the amount contributed in excess of \$550,

if the aggregate amount of contributions by the corporation exceeds \$550,

or the amount of the tax payable after claiming the deductions under sections 22 and 23, whichever is the lesser.

(b) for contributions made on or after January 1, 1982,

(i) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$150,

(ii) \$112.50 plus 50% of the amount contributed in excess of \$150 if the aggregate amount of contributions by the corporation exceeds \$150 but does not exceed \$825, or

(iii) the lesser of

(A) \$750, and

(B) \$450 plus 33-1/3% of the amount contributed in excess of \$825,

if the aggregate amount of contributions by the corporation exceeds \$825,

or the amount of the tax payable after claiming the deductions under sections 22 and 23, whichever is the lesser.

12 Section 13(2) of the Alberta Income Tax Act is repealed and the following is substituted:

(2) In respect of the aggregate amount of contributions under the *Election Finances and Contributions Disclosure Act* contributed by a taxpayer during the taxation year to a registered party, registered constituency association or registered candidate, that taxpayer may deduct from the amount of tax which he would otherwise be required to pay under this Act an amount equal to

(a) for contributions made before January 1, 1982,

(i) 75% of the amount contributed if the aggregate amount of contributions by the taxpayer does not exceed \$100,

(ii) \$75 plus 50% of the amount contributed in excess of \$100 if the aggregate amount of contributions by the taxpayer exceeds \$100 but does not exceed \$550, or

(iii) the lesser of

(A) \$500, and

(B) \$300 plus 33-1/3% of the amount contributed in excess of \$550,

if the aggregate amount of contributions by the taxpayer exceeds \$550, and

12 Section 13(2) of the Alberta Income Tax Act presently reads:

(2) In respect of the aggregate amount of contributions under the Election Finances and Contributions Disclosure Act contributed by a taxpayer during the taxation year to a registered party, registered constituency association or registered candidate, that taxpayer may deduct from the amount of tax which he would otherwise be required to pay under this Act an amount equal to

(a) 75% of the amount contributed if the aggregate amount of contributions by the taxpayer does not exceed \$100,

(b) \$75 plus 50% of the amount contributed in excess of \$100 if the aggregate amount of contributions by the taxpayer exceeds \$100 but does not exceed \$550, or

(c) the lesser of

(i) \$500, and

(ii) \$300 plus 33-1/3% of the amount contributed in excess of \$550,

if the aggregate amount of contributions by the taxpayer exceeds \$550, or the amount of the tax payable, whichever is the lesser.

- (b) for contributions made on or after January 1, 1982,
- (i) 75% of the amount contributed if the aggregate amount of contributions by the taxpayer does not exceed \$150,
 - (ii) \$112.50 plus 50% of the amount contributed in excess of \$150 if the aggregate amount of contributions by the taxpayer exceeds \$150 but does not exceed \$825, or
 - (iii) the lesser of
 - (A) \$750, and
 - (B) \$450 plus 33-1/3% of the amount contributed in excess of \$825,if the aggregate amount of contributions by the taxpayer exceeds \$825,
- or the amount of the tax payable, whichever is the lesser.

In accordance with section 4(1) of the Interpretation Act, this Bill comes into force on the date it receives Royal Assent.