

1984 BILL 263

Second Session, 20th Legislature, 33 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 263

STUDENT EMPLOYMENT TAX CREDIT ACT

MRS. KOPER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 263
Mrs. Koper

BILL 263

1984

STUDENT EMPLOYMENT TAX CREDIT ACT

(Assented to _____, 1984)

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 10:*

10.1(1) In this section "student" means an individual

- (a) who is 16 years of age or more;
- (b) who has not attained the age of 25 years; and
- (c) who has been enrolled in a full or part time education program within the previous 12 months at a school or post-secondary institution.

(2) This section applies to the 1984 taxation year only.

(3) An individual, who

- (a) resided in Alberta on the last day of the taxation year,
- (b) employed a student during the taxation year, and
- (c) has not claimed, received or benefitted from any grant, subsidy, loan or rebate as a result of the provision of employment in Alberta, in respect of the 1984 taxation year from the Government of the Province or of Canada

is entitled to a student employment credit for that taxation year in accordance with this section and the regulations made

Explanatory Notes

- 1** This Bill will amend chapter A-31 of the Revised Statutes of Alberta 1980.
- 2** Provides for a tax credit of half of the wages paid to students, up to \$1000.

(4) A student employment credit for the 1984 taxation year shall be an amount equal to the lesser of

(a) half of the aggregate of all wages in respect of employment in Alberta, paid by the individual to 1 or more students during the taxation year, and

(b) \$1000.

(5) This section does not apply to an individual employing a student who is his spouse, child, brother or sister.

(6) The Lieutenant Governor in Council may make regulations defining any expression in this section that is not defined therein.

3 *This Act comes into force on December 1, 1984.*

3 Coming into force.