

1985 BILL 28

Third Session, 20th Legislature, 34 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 28

PARI MUTUEL TAX ACT

THE PROVINCIAL TREASURER

First Reading
Second Reading
Committee of the Whole
Third Reading
Royal Assent

BILL 28

1985

PARI MUTUEL TAX ACT

(Assented to , 1985)

TABLE OF CONTENTS

| | |
|--|----|
| Definitions | 1 |
| Pari mutuel tax | 2 |
| Collection of tax | 3 |
| Records | 4 |
| Powers of officers | 5 |
| Court order | 6 |
| Offences | 7 |
| Powers of Minister | 8 |
| Powers of Lieutenant Governor in Council | 9 |
| Transitional | 10 |
| Repeals RSA 1980 cP-1 | 11 |

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

Definitions

1 In this Act,

- (a) “bet” means a bet placed under the system known as pari mutuel wagering;
- (b) “Minister” means the member of the Executive Council charged by the Lieutenant Governor in Council with the administration of this Act;
- (c) “officer” means
 - (i) a member of the Royal Canadian Mounted Police;
 - (ii) a member of a municipal police force;
 - (iii) any person appointed by the Minister as an officer for the purposes of this Act;
- (d) “operator” means a person who
 - (i) operates a race course,
 - (ii) conducts a race meeting, or
 - (iii) is in any manner the custodian or depositary of money that is staked or deposited in the placing of a bet on a race or race meeting;

(e) "race meeting" means a series of races conducted over a period of not more than 7 consecutive days.

Pari mutuel tax **2** Every person who places a bet in Alberta on a race or race meeting held in Alberta or elsewhere shall pay to the Crown in right of Alberta a tax equal to 5% of the amount of money deposited by him with the operator at the time he places the bet.

Collection of tax **3(1)** An operator shall collect the tax under section 2 as agent of the Crown from a person placing a bet by deducting it from the money deposited with him by the person placing the bet before recording or applying the money in the placing of the bet.

(2) An operator shall remit the tax collected by him under this Act to the Minister at the time prescribed by the regulations.

(3) If an operator does not remit the tax collected by him under this Act to the Minister at the time prescribed in the regulations, the operator is liable to pay interest on the unremitted tax at the prescribed rate from the date on which the tax should have been remitted to the date on which the tax is remitted.

(4) An operator shall submit a return accounting for the tax collected and any interest on the tax to the Minister at the time prescribed by the regulations.

Records **4(1)** Every operator shall keep records and books of account in the manner prescribed by the Minister.

(2) Records and books of account required to be kept under subsection (1) shall be kept

(a) at the operator's place of business or residence in Alberta, or

(b) if the operator has no place of business or residence in Alberta, at a place in Alberta or elsewhere approved in writing by the Minister under any terms and conditions the Minister may impose.

(3) Notwithstanding subsection (2)(a), an operator may keep the records or books of account at a place in Alberta or elsewhere approved in writing by the Minister under any terms and conditions the Minister may impose.

(4) If an operator fails to keep adequate records and books of account for the purposes of this Act, the Minister may require him to keep those records and books of account that the Minister may specify and the operator shall keep the records and books of account so specified.

(5) An operator shall retain

(a) the records and books of account in respect of which a period is prescribed under subsection (6) or section 9, together with every account and voucher necessary to verify the information contained in any record or book of account, for the prescribed period, and

(b) all records and books of account other than those referred to in clause (a), together with every account and voucher necessary

to verify the information contained in any record or book of account, until the expiration of 4 years from the end of the last fiscal year to which the records and books of account relate.

(6) Where the Minister is of the opinion that it is necessary for the administration of this Act, he may, by a demand served personally or by registered letter or certified mail, require an operator to retain records and books of account, together with every account and voucher necessary to verify the information contained in the records and books of account, for any period specified in the demand.

(7) An operator may dispose of the records and books of account referred to in this section, together with every account and voucher necessary to verify the information contained in the records and books of account, before the expiration of the period for which those records and books of account are required to be kept if written permission for their disposal is given by the Minister.

Powers of officers **5(1)** An officer may at all reasonable times enter into any premises or place where an operator carries on business or keeps books and records and may

(a) audit or examine any books and records and any account, voucher, letter, telegram or other document that relates or may relate to the tax imposed by this Act or any return required under this Act;

(b) examine any property, process or matter that, in his opinion, may assist him in determining or ascertaining

(i) the information that is or should be in the books and records,

(ii) the amount of any tax imposed by this Act, or

(iii) whether or not a return is required under this Act;

(c) require the operator or his employees or agents to give him all reasonable assistance with his audit or examination and to answer all proper questions relating to the audit or examination either orally or, if he so requires, in writing, on oath or by statutory declaration and for that purpose may require that person to attend at the premises or place with him.

(2) No person shall obstruct or interfere with an officer in the exercise of his powers under this section.

Court order **6(1)** If there are reasonable and probable grounds to believe that an offence has been committed under this Act or the regulations, the Minister or a person authorized by the Minister may apply ex parte to the Court of Queen's Bench for an order that an officer may

(a) enter at all reasonable times any place specified in the order for the purpose of exercising any powers under section 5, and

(b) seize and remove any book, record, document or thing if the officer has reason to believe that the book, record, document or thing is required in connection with a prosecution of the offence,

and the Court, on being satisfied that an order is necessary, may make any order that it considers appropriate for any period not exceeding 60 days that the Court specifies.

(2) When a book, record or document has been seized or examined under this section,

(a) the person by whom it is seized or examined, or

(b) an officer

may make 1 or more copies of it, and a document purporting to be certified by the Minister or a person authorized by the Minister to be a copy made pursuant to this subsection is admissible in evidence and has the same probative force as the original document would have if it were proved in the ordinary way.

(3) Unless otherwise ordered by a judge of the Provincial Court, any thing seized under this section shall be returned to the person from whom it was taken on the conclusion of the prosecution, or, if no prosecution is commenced, within a reasonable time after the conclusion of the investigation by the officer.

Offences

7(1) Any person who contravenes this Act or the regulations is guilty of an offence and liable to a fine of not more than \$5000 or to imprisonment for a term of not more than 3 months, or to both.

(2) An information or complaint in respect of a contravention of this Act or the regulations may be laid or made only within 3 years from the day the matter of the information or complaint arose.

Powers of Minister

8 The Minister may

(a) appoint persons as officers for the purposes of this Act,

(b) assess and reassess tax owing under this Act and any interest on it, and

(c) prescribe forms and provide for their use.

Powers of Lieutenant Governor in Council

9 The Lieutenant Governor in Council may make regulations

(a) defining any word used in this Act but not defined in this Act;

(b) respecting the times at which and the manner in which an operator is required to make returns and remit tax to the Minister;

(c) respecting the books and records required to be kept by an operator;

(d) respecting the interest payable on tax owing.

Transitional

10 *A person who has collected tax pursuant to the Pari Mutuel Tax Act, RSA 1980 cP-1, and has not remitted that tax to the Provincial Treasurer before this Act comes into force shall remit the tax to the Minister pursuant to this Act.*

Repeals
RSA 1980 cP-1

11 *The Pari Mutuel Tax Act, RSA 1980 cP-1, is repealed.*

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