## 1989 BILL-23

First Session, 22nd Legislature, 38 Elizabeth II

## THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 23**

# **TOBACCO TAX AMENDMENT ACT, 1989**

THE PROVINCIAL TREASURER
First Reading
Second Reading
Committee of the Whole
Third Reading
Royal Assent

# **BILL 23**

#### 1989

## **TOBACCO TAX AMENDMENT ACT, 1989**

(Assented to , 1989)

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

- 1 The Tobacco Tax Act is amended by this Act.
- 2 Section 3(1) is amended
  - (a) in clause (a) by striking out "\$0.04" and substituting "\$0.048";
  - (b) in clause (b) by striking out "\$0.10" and substituting "\$0.12";
  - (c) in clause (c) by striking out "\$0.20 on" and substituting "0.24 on";
  - (d) in clause (d) by striking out "\$0.30" and substituting "\$0.36";
  - (e) in clause (e) by striking out "\$0.50" and substituting "\$0.60";
  - (f) in clause (f) by striking out "\$0.75" and substituting "\$0.90";
  - (g) in clause (g) by striking out "\$1" and substituting "\$1.20";
  - (h) in clause (h) by striking out "\$0.015" and substituting "\$0.02"
- 3 This Act is deemed to have come into force on June 9, 1989.

#### **Explanatory Notes**

- 1 This Bill will amend chapter T-5.1 of the Statutes of Alberta, 1983.
- 2 Section 3(1) presently reads:
  - 3(1) Every consumer shall pay to Her Majesty in right of Alberta a tax computed at the rate of
    - (a) \$0.04 on every cigarette purchased by him;
    - (b) \$0.10 on every cigar purchased by him for a retail price of not more than \$0.20;
    - (c) \$0.20 on every cigar purchased by him for a retail price of more than \$0.20 and not more than \$0.40;
    - (d) \$0.30 on every cigar purchased by him for a retail price of more than \$0.40 and not more than \$0.60;
    - (e) \$0.50 on every cigar purchased by him for a retail price of more than \$0.60 and not more than \$1;
    - (f) \$0.75 on every cigar purchased by him for a retail price of more than \$1 and not more than \$1.50;
    - (g) \$1 on every cigar purchased by him for a retail price of more than \$1.50;
    - (h) \$0.015 on every gram or part of a gram of any tobacco, other than cigarettes and cigars, purchased by him.
- 3 Coming into force.