

1991 BILL 42

Third Session, 22nd Legislature, 40 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 42

TOBACCO TAX AMENDMENT ACT, 1991

THE PROVINCIAL TREASURER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 42

1991

TOBACCO TAX AMENDMENT ACT, 1991

(Assented to _____, 1991)

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 "\$0.056" and substituting "\$0.07";*
 - (b) *by repealing clause (b) and substituting the following:*
 - (b) on every cigar purchased by that consumer, 80% of the retail price of the cigar as determined before the inclusion of the tax imposed by this Act, with the tax payable on each cigar being not less than \$0.15 per cigar nor more than \$2.50 per cigar;
 - (c) *in clause (c) by striking out "\$0.03" and substituting "\$0.04".*
- 3 *This Act is deemed to have come into force on April 5, 1991.*

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 following rates:

(a) on every cigarette purchased by that consumer, \$0.056;

(b) on every cigar purchased by that consumer, 70% of the retail price of the cigar as determined before the inclusion of the tax imposed by this Act, with the tax payable on each cigar being not less than \$0.12 per cigar nor more than \$2.00 per cigar;

(c) on every gram or part of a gram of any tobacco, other than cigarettes or cigars, purchased by that consumer, \$0.03.

3 Coming into force.