

1991 BILL 42

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Third Session, 22nd Legislature, 40 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 42

TOBACCO TAX AMENDMENT ACT, 1991

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THE PROVINCIAL TREASURER

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First Reading .....

Second Reading .....

Committee of the Whole .....

Third Reading .....

Royal Assent .....

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Bill 42

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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.