

1993 BILL 355

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Fourth Session, 22nd Legislature, 42 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 355

VOLUNTEER TAX CREDIT  
AMENDMENT ACT, 1993

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MR. GOGO

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First Reading .....

Second Reading .....

Committee of the Whole .....

Third Reading .....

Royal Assent .....

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*Bill 355*  
*Mr. Gogo*

## **BILL 355**

1993

### **VOLUNTEER TAX CREDIT AMENDMENT ACT, 1993**

*(Assented to \_\_\_\_\_, 1993)*

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

*1 This Act amends the Alberta Income Tax Act.*

*2 The following is added after section 14:*

14.1(1) An individual, who

- (a) resided in Alberta on the last day of the taxation year,
- (b) attained the full age of 16 years, and
- (c) provided services at no charge to a society incorporated under the Societies Act,

is entitled to a volunteer tax credit for that year in accordance with this section, the regulations made thereunder, the federal Act and the federal regulations.

(2) The Lieutenant Governor in Council may make regulations specifying the manner in which the credit is to be calculated.

## **Explanatory Notes**

*1 This Bill will amend Chapter A-31 of the Revised Statutes of Alberta.*

*2 This amendment will allow for a tax credit to be given to people who render volunteer services to charitable organizations.*