

1997 BILL 26

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First Session, 24th Legislature, 46 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 26

NO TAX INCREASE ACT

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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 26

1997

### NO TAX INCREASE ACT

(Assented to \_\_\_\_\_, 1997)

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

Referendum  
required

**1(1)** A Bill that proposes to increase a tax rate referred to in subsection (2) may not be introduced in the Legislative Assembly unless the increase in the tax rate is approved by a majority of the electors who vote in a referendum under this Act.

**(2)** Subsection (1) applies to

(a) the tax rates set out in sections 3.02(3), 3.03(1) and 3.04(1) and (2) of the *Alberta Income Tax Act*, and

(b) any tax rate prescribed under subsection (3).

**(3)** The Lieutenant Governor in Council may prescribe by regulation that subsection (1) applies to a specified tax rate established by or under any enactment.

Exception

**2** Despite section 1, a tax rate may be increased if, in the opinion of the Provincial Treasurer, the increase

(a) is necessary to give effect to a restructuring of taxation authority between the federal government and provincial governments, and

(b) is not designed to generate an overall increase in provincial revenue.

Holding a referendum

**3** The Lieutenant Governor in Council may order the holding of a referendum under this Act.

Question to be asked

**4(1)** The question or questions to be put to the electors at a referendum held under this Act are to be determined,

(a) if the Legislative Assembly is in session, by a resolution of the Legislative Assembly on the motion of a member of the Executive Council, and

(b) if the Legislative Assembly is not in session, by order of the Lieutenant Governor in Council.

**(2)** For the purposes of subsection (1), if the Legislative Assembly is adjourned for a period of more than 14 days, the Assembly is deemed not to be in session during the period of adjournment.

Procedure

**5(1)** Sections 5 to 11 of the *Constitutional Referendum Act* apply to a referendum held under this Act.

**(2)** For the purposes of a referendum under this Act, the reference in section 5 of the *Constitutional Referendum Act* to an order is to be read as a reference to an order under section 3 of this Act.