

2000 BILL 30

Fourth Session, 24th Legislature, 49 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 30

**ALBERTA INCOME TAX
AMENDMENT ACT, 2000 (NO. 2)**

THE PROVINCIAL TREASURER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 30

2000

**ALBERTA INCOME TAX
AMENDMENT ACT, 2000 (NO. 2)**

(Assented to _____, 2000)

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

Amends RSA
1980 cA-31

1 The *Alberta Income Tax Act* is amended by this Act.

2 The following is added before Division D of Part 1:

Alberta Energy Tax Refund

Energy Tax
Refund

14.1(1) In this section and sections 14.2 and 14.3,

- (a) “Director” means the Director of Maintenance Enforcement under the *Maintenance Enforcement Act*;
- (b) “eligible individual” means an individual, other than a trust or an individual referred to in subsection (2), who files or has filed a return of income for the 1999 taxation year before April 1, 2001, and
 - (i) who was at least 16 years of age on August 31, 2000 and was resident in Alberta on August 31, 2000, or
 - (ii) who is at least 16 years of age on April 1, 2001 and is resident in Alberta on April 1, 2001;
- (c) “overpayment” means an overpayment that an eligible individual is deemed to have made under subsection (3) or (4).

Explanatory Notes

- 1** Amends chapter A-31 of the Revised Statutes of Alberta 1980.
- 2** Alberta Energy Tax Refund.

(2) An individual

- (a) who, on August 31, 2000, was confined to a prison or similar institution and was so confined for a period of 6 months, or for periods the total of which in the 12 months before September 1, 2000 exceeded 6 months, is not an eligible individual under subsection (1)(b)(i), or
- (b) who, on April 1, 2001, is confined to a prison or similar institution and was so confined for a period of 6 months, or for periods the total of which in the 12 months before April 1, 2001 exceeded 6 months, is not an eligible individual under subsection (1)(b)(ii).

(3) An eligible individual under subsection (1)(b)(i) is deemed to have made an overpayment of \$150 on account of the individual's liability under this Act for the taxation year 1999.

(4) An eligible individual under subsection (1)(b)(ii) is deemed to have made an overpayment of \$150 on account of the individual's liability under this Act for the taxation year 1999.

(5) If an individual receives a refund under this section for which the individual is not eligible under this section, the individual shall repay the amount to the Provincial Treasurer.

(6) The Lieutenant Governor in Council may make regulations

- (a) specifying additional provisions of the federal Act that apply, with or without modifications, in respect of an overpayment;
- (b) establishing rules to determine if an individual was resident in Alberta for the purposes of subsection (1)(b).

Debtor in
arrears

14.2(1) In this section, "debtor in arrears" means a debtor who, according to the records of the Director, has arrears owing with respect to a maintenance order filed under the *Maintenance Enforcement Act* with the Director.

(2) Notwithstanding this Act,

- (a) the refund of an overpayment under section 14.1(3) to an eligible individual who, as of a date determined by the Director, is a debtor in arrears, and
- (b) the refund of an overpayment under section 14.1(4) to an eligible individual who, as of a date determined by the Director, is a debtor in arrears

shall be paid to the Director, and payment of the refund to the Director is deemed to be a payment of the refund to the debtor in arrears.

(3) The Director must credit the refund of an overpayment paid to the Director under subsection (2)

- (a) first to any arrears outstanding of the debtor in arrears,
- (b) next to the current periodic payment of the debtor in arrears, and
- (c) last to any other amount payable and outstanding of the debtor in arrears.

General

14.3(1) A refund of an overpayment and costs relating to the refund as determined in accordance with a collection agreement are payable from the taxes, interest, penalties and other amounts collected under this Act.

(2) Notwithstanding section 19, section 161 of the federal Act, as it applies to this Act, does not apply to a refund of an overpayment.

(3) Notwithstanding section 28, subsection 164(3) of the federal Act, as it applies to this Act, does not apply to a refund of an overpayment.

(4) Notwithstanding section 30, no appeal lies in respect of the determination of the eligibility of an individual for a refund of an overpayment.

(5) Notwithstanding anything in this Act, no assessment, determination or decision may be made on or after April 1, 2002 with respect to the eligibility of an individual for a refund of an overpayment.

3 This Act is deemed to have come into force on November 1, 2000.

3 Coming into force.