

2000 BILL 207

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Fourth Session, 24th Legislature, 49 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 207

**PROVINCIAL-MUNICIPAL TAX  
SHARING CALCULATION ACT**

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MRS. MacBETH

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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*Bill 207*  
*Mrs. MacBeth*

## **BILL 207**

2000

### **PROVINCIAL-MUNICIPAL TAX SHARING CALCULATION ACT**

*(Assented to , 2000)*

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

**Definitions**

**1** In this Act,

- (a) “income tax revenues” means income tax received from individuals pursuant to sections 3 to 4 of the *Alberta Income Tax Act*;
- (b) “municipality” means
  - (i) a city, town, village, summer village, municipal district or specialized municipality,
  - (ii) a town under the *Parks Towns Act*, or
  - (iii) a municipality formed by special Act,

or, if the context requires, the geographical area within the boundaries of a municipality described in subclauses (i) to (iii).

**Report by the  
Provincial  
Treasurer**

**2** At the end of each fiscal year, commencing with the fiscal year ending March 31, 2001, the Provincial Treasurer shall prepare a report on how the financial affairs of the Government would have been affected by sharing income tax revenues with municipalities.

Calculation of  
tax revenues  
to  
municipalities

**3(1)** For the purposes of preparing a report under section 2, the Provincial Treasurer shall assume that a certain percentage of income tax revenues are allocated to municipalities by the Government.

**(2)** The percentage of income tax revenues used by the Provincial Treasurer under subsection (1) shall be established by the Legislative Assembly on a motion moved by the Provincial Treasurer

(a) no later than June 15, 2000 for the fiscal year 2000-2001, and

(b) no later than June 15 for every following year.

**(3)** In the event that the Legislative Assembly has not approved a motion introduced under subsection (2) by June 30 in any year, the Provincial Treasurer shall

(a) set a percentage figure for the purpose of calculating the percentage of income tax revenues allocated to municipalities for that fiscal year, and

(b) forthwith make that figure available to the general public.

**(4)** A percentage figure set by the Provincial Treasurer under subsection (3) shall be debated and voted upon by the Legislative Assembly

(a) within 15 days of the date on which the percentage figure is set if the Legislative Assembly is then sitting, or

(b) within 30 days of the commencement of the next sitting if the percentage figure is set when the Legislative Assembly is not sitting or the motion is not introduced or voted upon in the previous sitting.

Making the  
report public

**4(1)** The Provincial Treasurer shall lay the report prepared under section 2 before the Legislative Assembly if it is sitting, when the report is completed, or if it is not then sitting, within 15 days after the commencement of the next sitting.

**(2)** If the Legislative Assembly is not sitting when the report is completed, the Provincial Treasurer shall make the report available to the general public, deposit a copy with the Clerk of the Legislative Assembly and provide a copy to each Member of the

Legislative Assembly.

Coming into  
force

**5** This Act comes into force on Proclamation.