

2000 BILL 211

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Fourth Session, 24th Legislature, 49 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 211

ALBERTA TAXPAYER BILL OF RIGHTS

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MR. SAPERS

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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## BILL 211

2000

### ALBERTA TAXPAYER BILL OF RIGHTS

(Assented to \_\_\_\_\_, 2000)

Preamble WHEREAS the taxpayers of Alberta are entitled to responsible tax policies as part of the Government's fiscal management;

WHEREAS the Government's tax policies should ensure that Albertans receive an acceptable return on their labour after payment of taxes;

WHEREAS tax policies should be readily understandable and the taxpayers of Alberta should be able to compute with confidence the amount of taxes they owe;

WHEREAS taxpayers should not be subject to an unreasonable burden from the imposition of indirect taxes such as user fees, health care premiums or other government fees and charges;

WHEREAS responsible tax policies should ensure that Albertans receive fair and equitable treatment regardless of their circumstances;

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

Principles **1** The taxpayers of Alberta are entitled to tax rates based on the following principles:

- (a) individuals and households in the same circumstances with the same income must receive equal treatment, regardless of the source of that income;
- (b) the integrity of the tax base must be preserved to ensure

the provision of high-quality, universal, publicly funded health care and education programs;

- (c) tax rates must contribute to an equitable allocation of benefits among Albertans that does not result in an unfair redistribution of the tax burden on low and middle income Albertans;
- (d) tax rates must reduce the compliance costs for taxpayers and lower the Government's administrative costs of collecting taxes;
- (e) tax rates must promote economic prosperity by providing incentives for increased productivity;
- (f) tax rates must maintain and improve Alberta's tax competitiveness relative to other jurisdictions;
- (g) tax rates must contribute towards a balanced budget, retirement of the Government's debt and the establishment of a fund to stabilize the fiscal position of the Government in response to the cyclical nature of the Alberta economy.

(2) The taxpayers of Alberta are entitled to fair and reasonable government user fees and charges which do not exceed the cost of providing the program or service.

Referendum  
required

**2(1)** The taxpayers of Alberta are entitled to vote on proposals to increase any of the tax rates referred to in subsection (3).

(2) A Bill that proposes to increase a tax rate referred to in subsection (3) 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.

(3) Subsection (2) applies to

- (a) the basic personal income tax rate set out in section 3.02 of the *Alberta Income Tax Act*,
- (b) the flat rate tax set out in section 3.04 of the *Alberta Income Tax Act*,
- (c) the fuel tax rate set out in section 2(1) of the *Fuel Tax Act*,

- (d) the hotel room tax rate set out in section 2(1) of the *Hotel Room Tax Act*,
- (e) the property tax rate set out in section 158(1.3) of the *School Act*, and
- (f) any tax rate prescribed under subsection (4).

**(4)** The Lieutenant Governor in Council may prescribe by regulation that subsection (2) applies to a specified tax rate established by or under any enactment.

Exception **3** Despite section 2, 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 **4** The Lieutenant Governor in Council may order the holding of a referendum under this Act.

Question to be asked **5** The question or questions to be put to the electors at a referendum held under this Act are to be determined by a resolution of the Legislative Assembly on the motion of a member of the Executive Council.

Procedure **6(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 4 of this Act.

Amendment or repeal **7(1)** Prior to second reading debate, a Bill introduced in the Legislative Assembly which amends, repeals, overrides or otherwise suspends the operation of this Act shall be referred to a special committee of the Assembly to provide an opportunity for public consultation.

(2) The committee must prepare a report to the Assembly regarding the Bill, including any amendments recommended by the committee, no later than 3 months after the matter is referred to the committee pursuant to subsection (1).

(3) The chairman of the special committee must make the report public and lay the report before the Assembly forthwith if it is then sitting or, if it is not then sitting, within 15 days after the commencement of the next sitting.