

2009 Bill 40

Second Session, 27th Legislature, 58 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 40

**ALBERTA PERSONAL INCOME TAX
AMENDMENT ACT, 2009**

DR. BROWN

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 40
Dr. Brown

BILL 40

2009

ALBERTA PERSONAL INCOME TAX AMENDMENT ACT, 2009

(Assented to , 2009)

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

Amends RSA 2000 cA-30

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

2 Section 21 is amended by striking out “and” at the end of clause (c) and by repealing clause (d) and substituting the following:

- (d) for the 2009 taxation year
 - (i) the reference in paragraph (a) to “2/3” is to be read as “7/40”, and
 - (ii) the reference in paragraph (b) to “11/18” is to be read as “29/90”,
- (e) for the 2010 taxation year
 - (i) the reference in paragraph (a) to “2/3” is to be read as “7/40”, and
 - (ii) the reference in paragraph (b) to “10/17” is to be read as “18/55”,
- (f) for the 2011 taxation year

Explanatory Notes

1 Amends chapter A-30 of the Revised Statutes of Alberta 2000.

2 Section 21 presently reads in part:

21 Section 121 of the federal Act applies for the purposes of this Act except that

(ii) the reference in paragraph (b) to “11/18” is to be read as “32.2%”.

- (i) the reference in paragraph (a) to “2/3” is to be read as “7/40”, and
- (ii) the reference in paragraph (b) to “13/23” is to be read as “141/410”,

and

- (g) for the 2012 taxation year and subsequent taxation years
 - (i) the reference in paragraph (a) to “2/3” is to be read as “7/40”, and
 - (ii) the reference in paragraph (b) to “6/11” is to be read as “69/190”.

3(1) Section 41(1) is amended by striking out “15,”.

(2) This section is deemed to have come into force on January 1, 2001.

3 Section 41(1) presently reads:

41(1) Sections 8, 9, 10 and 12 of this Act, section 13 of this Act with respect to the application of subsections 118.3(2) and (3) of the federal Act and sections 13.1, 15, 16 and 20 of this Act do not apply for the purpose of computing the tax payable under this Act for a taxation year by an individual who at no time in the year is resident in Canada unless all or substantially all of the individual's income for the year is included in computing the individual's taxable income earned in Canada for the year.

RECORD OF DEBATE

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