

2018 Bill 202

Fourth Session, 29th Legislature, 67 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 202

**ALBERTA TAXPAYER PROTECTION (CARBON TAX
REFERENDUM) AMENDMENT ACT, 2018**

HON. MR. KENNEY

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 202
Hon. Mr. Kenney

BILL 202

2018

ALBERTA TAXPAYER PROTECTION (CARBON TAX REFERENDUM) AMENDMENT ACT, 2018

(Assented to _____, 2018)

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

Amends RSA 2000 cA-36

1 The *Alberta Taxpayer Protection Act* is amended by this Act.

2 The preamble is amended

(a) by striking out the third recital and substituting the following:

WHEREAS neither a general provincial sales tax nor a carbon tax is a desirable tax; and

(b) by striking out the fourth recital and substituting the following:

WHEREAS the opinion of the people of Alberta should be obtained directly before any legislation that levies a general provincial sales tax, increases a carbon tax rate or imposes a new or expanded carbon tax is introduced;

3 Section 1 is repealed and the following is substituted:

Definition

1 In this Act, “carbon tax” means a tax or levy that is levied on consumers, purchasers or recipients of hydrocarbon fuels for an

Explanatory Notes

1 Amends chapter A-36 of the Revised Statutes of Alberta 2000.

2 The preamble presently reads in part:

WHEREAS the people of Alberta want to maintain the Alberta Advantage;

WHEREAS Alberta is the only province in Canada that does not have a general provincial sales tax;

WHEREAS a general provincial sales tax is not a desirable tax; and

WHEREAS the opinion of the people of Alberta should be obtained directly before any legislation that levies a general provincial sales tax is introduced;

3 Section 1 presently reads:

Referendum required

1 A member of the Executive Council may introduce in the Legislative Assembly a Bill that imposes a general provincial sales tax only if, before

environmental purpose, and includes a tax or levy imposed under the *Climate Leadership Act*.

Referendum required

1.1(1) A member of the Executive Council may introduce in the Legislative Assembly a Bill that implements a measure set out in subsection (2) only if, before the introduction of the Bill, the Chief Electoral Officer announces the result of a referendum conducted under this Act on a question that relates to the implementation of the measure.

(2) Subsection (1) applies to a Bill that

(a) imposes a general provincial sales tax, or

(b) increases a carbon tax rate or imposes a new or expanded carbon tax.

4 Section 2 is amended by adding “, the increase of a carbon tax rate or the imposition of a new or expanded carbon tax” after “general provincial sales tax”.

the introduction of the Bill, the Chief Electoral Officer announces the result of a referendum conducted under this Act on a question that relates to the imposition of the tax.

4 Section 2 presently reads:

2 The Lieutenant Governor in Council may order the holding of a referendum that relates to the imposition of a general provincial sales tax.

