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3 Section 1 is repealed and the following is substituted: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

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.
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Title: 2018 (29th, 4th) Alberta Taxpayer Protection (Carbon Tax Referendum) Amendment Act, 2018