

2022 Bill 202

Fourth Session, 30th Legislature, 1 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 202

ALBERTA PERSONAL INCOME TAX (CHARITABLE AND OTHER GIFTS) AMENDMENT ACT, 2022

MR. WILLIAMS

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 202
Mr. Williams

BILL 202

2022

ALBERTA PERSONAL INCOME TAX (CHARITABLE AND OTHER GIFTS) AMENDMENT ACT, 2022

(Assented to _____ *, 2022)*

HIS 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 11(1) is amended by striking out “A is the specified
percentage for the year” and substituting “A is 60%”.

Coming into force

3 This Act comes into force on Proclamation.

Explanatory Notes

Alberta Personal Income Tax Act

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

2 Section 11(1) presently reads:

11(1) For the purpose of computing the tax payable under this Act for a taxation year by an individual, there may be deducted such amount as the individual claims not exceeding the amount determined by the formula

$$A \times B + [12.75\% \times (D - E) + 21\% \times (C - B - (D - E))]$$

where

A is the specified percentage for the year;

B is the lesser of \$200 and amount C;

C is the amount of the individual's total gifts for the year used to claim a deduction by the individual for the year for the purposes of section 118.1 of the federal Act;

D is the part, if any, of amount C that was made before January 1, 2007;

E is the lesser of B and D.

3 Coming into force.

Record of Debate

STAGE	DATE	MEMBER	FROM	TO	TOTAL	CUMULATIVE TOTAL