

2023 Bill 1

First Session, 31st Legislature, 2 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 1

ALBERTA TAXPAYER PROTECTION AMENDMENT ACT, 2023

THE PREMIER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 1

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2023

ALBERTA TAXPAYER PROTECTION AMENDMENT ACT, 2023

(Assented to , 2023)

HIS 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 by repealing the 3rd and 4th recitals and substituting the following:

WHEREAS Alberta has low personal and corporate income taxes;

WHEREAS a general provincial sales tax and income tax increases are not desirable; and

WHEREAS the opinion of the people of Alberta should be obtained directly before any legislation that imposes a general provincial sales tax or an income tax increase is introduced;

3 The following is added before section 1:

Interpretation

0.1 The following are income tax increases for the purposes of this Act:

Explanatory Notes

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

2 The preamble presently reads:

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 Interpretation.

- (a) an increase of a rate of tax applicable to an amount of taxable income under section 6.1(1)(a) of the *Alberta Personal Income Tax Act*;
- (b) a reduction of an amount expressed in dollars in section 8(1)(a) to (c) of the *Alberta Personal Income Tax Act*, after accounting for any adjustments to the amount under section 44.2 of that Act;
- (c) an increase of a rate of tax payable by a corporation under section 21 of the *Alberta Corporate Tax Act*;
- (d) a reduction of an amount expressed as a percentage in section 22 of the *Alberta Corporate Tax Act* and used to calculate a corporation's deduction under that section, if that reduction is not made at the same time and in an amount equal to or less than a reduction of the applicable rate of tax under section 21 of that Act.

4 Section 1 is repealed and the following is substituted:

Referendum required

1 A member of Executive Council may introduce in the Legislative Assembly a Bill that imposes a general provincial sales tax or an income tax increase 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 general provincial sales tax or income tax increase.

5 Section 2 is amended by adding “or an income tax increase” after “the imposition of a general provincial sales tax”.

6 Section 4 is repealed and the following is substituted:

Referendum procedure

4(1) Sections 0.1, 4, 5 and 6 to 11 of the *Referendum Act*, and the regulations made under that Act in relation to those sections, apply to the conduct of a referendum ordered under this Act.

(2) For the purpose of subsection (1),

4 Section 1 presently reads:

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 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.

5 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.

6 Section 4 presently reads:

4(1) Sections 4, 5 and 6 to 11 of the Referendum Act apply to a referendum held under this Act.

(2) An order under section 2 of this Act is deemed to be an order under section 1 of the Referendum Act for the purposes of section 5 of that Act.

- (a) the reference in sections 4 and 5 of the *Referendum Act* to section 1 or 2 of that Act shall be read as a reference to section 2 of this Act,
- (b) the reference in section 7.1 of the *Referendum Act* to a referendum held under that Act shall be read as a reference to a referendum held under this Act,
- (c) the reference in section 8(7) of the *Referendum Act* to a referendum under that Act shall be read as a reference to a referendum under this Act, and
- (d) the reference in section 9(2) of the *Referendum Act* to the Minister responsible for the administration of that Act shall be read as a reference to the Minister responsible for the administration of this Act.

RECORD OF DEBATE

Stage	Date	Member	From	To
		Interventions	From	To
Stage	Date	Member	From	To
		Interventions	From	To
Stage	Date	Member	From	To
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