

BILL

No. 35 of 1918.

An Act to provide for the Collection of a Tax on Persons attending Places of Amusement.

(Assented to , 1918.)

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

1. This Act may be cited as "*The Amusements Tax Act*."

2. In this Act—

- (a) "Owner" or "owner of a place of amusement" includes any person, corporate or incorporate, and any partnership or any associate body of persons operating a place of amusement in the Province of Alberta;
- (b) "Place of amusement" shall include any theatre or other place had or kept for the public performance of tragedy, comedy, farce, opera, burlesque, melodrama, pantomime or other entertainment of the stage or for the exhibition of moving pictures; any place kept or used for public dancing, music, singing or other public entertainment of the like kind; any place where any game, sport, pastime or athletic exercise is played or pursued; any place where races (horse or other), or boxing or other athletic contests are held; every circus, menagerie, side-show, carnival show or other performance within the meaning of *The Travelling Shows Act* and all other places where any entertainment is given, exhibition held, or game played; but this enumeration of things included, while it may extend the meaning of the term, shall in no way restrict the same;
- (c) "Amusement tax" shall mean the tax in this Act imposed.

3. Every person attending an exhibition, performance or entertainment at a place of amusement to which an entrance or admission fee is charged shall on each admission thereto pay to the Provincial Secretary for the use of the province an amusement tax at the proper rate as provided in the schedule hereto.

4. The Provincial Secretary shall in his discretion have power to exempt from taxation hereunder all persons attending an exhibition, performance, or entertainment at any place of amusement the proceeds of which are to be devoted wholly to religious, charitable or patriotic objects.

(a) The Lieutenant Governor in Council may exempt from the operation of this Act any place of amusement or class of places of amusement either temporarily or permanently, or partially or entirely, and the persons attending any exhibition, performance or entertainment at any such place of amusement, while exempted as aforesaid.

5. The tax shall be collected by the owner of the place of amusement by means of tickets supplied by the Provincial Secretary and the Provincial Secretary may allow the owner or any other person such commission upon the sale of tickets or money received under this Act by him as may be fixed by the Lieutenant Governor in Council.

6. The tickets shall be collected by the owner of the place of amusement and deposited in a receptacle of such pattern as may be approved by the Provincial Secretary for receiving the tickets sold under this Act.

7. On every Monday the owner of every place of amusement shall make a return to the Provincial Secretary in the form of a statutory declaration, showing the prices of admission to, and daily attendance at, such place of amusement during the previous week, together with such information and in such form as the Provincial Secretary may require.

8. All police officers shall forward quarterly to the Provincial Secretary a list of all places of amusement in their district and shall upon any addition being made to the number of such places of amusement notify the Provincial Secretary thereof.

9. Every person who, without having previously paid the tax provided for by this Act, enters a place of amusement in the province for the purpose of attending an exhibition, performance, entertainment or game shall be liable, on summary conviction, to a penalty of not more than \$50.00 for each offence, and in default of payment of the fine and costs, to imprisonment for not more than six months.

10. Every owner of a place of amusement and every employee of an owner of a place of amusement who permits or authorizes or is a party or privy to the admission of any person to a place of amusement for the purpose of attending an exhibition, performance, entertainment or game therein without payment of the tax provided for by this Act, shall be liable, on summary conviction, to a penalty of not less than \$25.00, nor more than \$200.00 for each offence, and, in default of payment of the fine and costs, to imprisonment for not more than six months.

11. In addition to all other penalties provided in this Act the Provincial Secretary may revoke the license of any owner of a place of amusement contravening any of the provisions of this Act or of any regulations that may be made thereunder.

12. Every provincial, municipal and city police officer and every such person as may be appointed by the Provincial Secretary for that purpose shall have the right to enter any place of amusement for the purpose of ascertaining whether the provisions of this Act are being observed therein, or for any other purpose of a similar nature, or to place any notice respecting this Act or the working thereof in any position in a place of amusement which he may consider suitable and in performing such duties shall not be liable to the payment of any tax or admission fees.

13. The Provincial Secretary may at any time require from any owner information further and other than is prescribed by this Act and may prescribe the form and manner in which information is to be given and may make regulations and prescribe forms for the proper carrying out of this Act; and such forms and regulations upon being approved of by the Lieutenant Governor in Council shall be read as if they had been duly set forth in this Act.

14. This Act shall come into force on May first, 1918, and from and after such date *The Theatre-goers' Taxation Act* shall be repealed.

SCHEDULE.

The Amusement Tax shall be at the following rates:

1. When the price of admission is from ten cents to twenty cents inclusive, a tax of one cent.
2. When the price of admission is more than twenty cents, but not more than seventy-five cents, a tax of two and one-half cents.
3. When the price of admission is more than seventy-five cents, but not more than one dollar, a tax of five cents.
4. When the price of admission is more than one dollar, a tax of ten cents.
5. A tax of twenty-five cents shall be paid by every person attending any boxing bout or contest.
6. Where admission is given by pass or complimentary ticket a tax shall be payable at the highest rate charged for the performance to which admission is granted.

No. 35.

FIRST SESSION
FOURTH LEGISLATURE
8 GEORGE V
1918

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An Act to provide for the Collection
of a Tax on Persons attending
Places of Amusement.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. SMITH.

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A.D. 1918