

# BILL

No. 51 of 1918.

The Mine Owners' Tax Act.

(Assented to \_\_\_\_\_, 1918.)

**H**IS 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 Mine Owners' Tax Act.*"

2. In this Act—

- (a) "Coal" includes all varieties of carbonaceous minerals used or capable of being used as fuel, and any manufactured product in whole or part composed of any such mineral;
- (b) "Mine" means any place in or on which there is any natural bed of coal or stratum of coal or aggregation of strata, whether the same be upon the surface of the earth or subjacent thereto and whether it be within the property of one owner or several, or any part of such place;
- (c) "Mine premises" includes a mine and all places in, on, or adjacent to, or in the neighbourhood of such mine whereon operations ancillary to mining, or to the removal of products of the mine, are carried on, and which belong to or are occupied by the owner of the mine, including the site of coke ovens and briquetting plants, where coke or briquettes are produced from the products of the mine;
- (d) "Mine owner" means any person or body corporate, who is the immediate proprietor, lessee, licensee or occupier of any mine or of any part thereof, or contracts for the working of any mine, but not any person or body corporate who merely receives a royalty, rent or fine from a mine or is merely the proprietor of a mine, subject to any lease, grant or license for the working thereof, or is merely the owner of the soil, apart from the coal thereon or thereunder;
- (e) "Manager" means any person having the control and daily supervision of a mine, and includes a manager and an overman within the meaning of *The Mines Act*;
- (f) "Ton" means 2,000 lbs. avoirdupois in weight;
- (g) "The tax" includes any sum of money payable by a mine owner under the authority of this Act;
- (h) "Minister" means the Minister of Public Works.

3. There shall after the last day of May, 1918, be imposed upon and collected from every mine owner a tax upon the gross revenue received by him, or under the provisions of section 4 of this Act, deemed to be received by him from his mine, which tax shall be computed as is in section 6 of this Act directed.

4. No revenue shall be deemed to be received from the sale of coal until it is removed from the mine premises, and upon the removal of any coal from the said premises, revenue shall be deemed to be received by the mine owner in respect thereof.

5. Every mine owner shall keep an accurate account of the number of tons of coal actually removed from his mine premises during the month of June, 1918, and during each month thereafter, and shall without any prior request forward monthly before the fifteenth day of July, 1918, and of each month thereafter a statement of his account for the previous month.

6. Before the first day of August, 1918, and before the first day of each month thereafter, each mine owner shall forward to the Minister a sum of money equal to five cents per ton of the coal removed from his mine premises during the month with reference to which his last preceding statement is or should be made.

(2) The following shall not be reckoned as coal removed from the mine premises within the meaning of this section:

(a) Any coal which is given or sold by a mine owner to any of his employees for domestic consumption by such employee;

(b) Any coal passed through a screen with holes of a diameter of one inch or less, or through a screen with bars three-quarters of an inch apart or less, provided that such coal is sold at a rate of \$1.00 per ton or less.

7. Such statements shall be forwarded to the Minister in such form and manner as he shall direct and shall be accompanied by such additional information as he may require and be verified by a statutory declaration of the mine owner or his manager.

(2) The statements shall be forwarded by the manager.

(3) Monthly statements shall be made in respect of the coal actually removed from the premises of every mine which has been worked at any time, unless it is an abandoned mine, and any such statement, if the fact is so, shall state that no coal has been removed from the mine premises during the month with respect to which the statement is made.

(4) When any mine ceases to be worked and coal ceases to be removed from the mine premises for a period of two months, the mine owner may notify the Minister accordingly, and upon receipt of such notification the mine shall be considered abandoned, and thereafter work shall not be resumed thereon, nor any coal removed from the mine premises, until the Minister has been notified by registered mail of the proposed resumption of work.

8. All the account books, accounts and plans, and other books or documents of any mine owner, in any way relating to the ascertainment of the amount of the tax may be inspected at any time or times by the Minister, or by such person as he may authorize thereunto.

**9.** In case of any failure to forward any monthly statement as hereinbefore directed, the Minister shall either, from an inspection of the books of the mine owner as hereinbefore provided for, or from or upon such information as he may deem sufficient, assess the sum of money properly payable by the mine owner hereunder, and send a registered letter to the mine owner informing him thereof, and the latter shall forward such assessed sum to the Minister within the time allowed in respect of sums actually included in the monthly statement.

**10.** In case of any failure to forward any sum of money within the time prescribed herein the Minister shall add to such sum fifty per cent. thereof, except that when any such sum of money is subsequently forwarded voluntarily and without notice from the Minister, and it is shown that the failure to forward it was due to a reasonable cause and not to wilful neglect, no such addition need be made thereto.

(2) In case a false or fraudulent statement is wilfully made, the Minister shall add to the tax one hundred per cent. of its amount.

(3) The amount so added to any tax shall be treated as part of the tax, unless the tax has been paid before the discovery of the neglect, falsity or fraud, in which case the amount so added shall be treated in the same manner as the tax.

**11.** The tax payable hereunder shall be a debt due to the Crown and recoverable as such.

**12.** Any mine owner who fails to forward any sum as directed by this Act shall upon receiving a notice from the Minister to that effect straightway cease to work his mine.

**13.** Any person failing to forward the statement mentioned in section 5 hereof shall be liable upon summary conviction to a fine of \$25.00 per day during which such default exists.

**14.** Any person making a false statement in a notification to the Minister shall be liable to a penalty of \$250.00 upon summary conviction thereof, or to a period of imprisonment not exceeding six months in default of payment thereof.

**15.** Any mine owner working a mine in contravention of any provision of this Act shall be liable, upon summary conviction, to a penalty of \$250.00 per day of the period during which such working continues, or to a period of imprisonment, not exceeding three months in default of payment thereof.

**16.** The Minister shall have power to make rules and regulations as to the following matters and to impose penalties for the breach thereof, that is to say—

- (a) As to the method of collection and computation of the tax herein imposed (but so that the tax collected from any mine owner under any other method of collection or computation shall not exceed as a maximum amount, the amount collectable under the provisions contained in this Act);

- (b) As to its payment and transmission to him;
- (c) As to the keeping, auditing and inspecting of such accounts as are hereinbefore directed to be kept;  
and
- (d) As to such other matters as are ancillary to the enforcement of this Act.

(2) Upon such rules and regulations being approved by the Lieutenant Governor in Council they shall be read and construed as if they formed part hereof.

No. 51.

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FIRST SESSION  
FOURTH LEGISLATURE  
8 GEORGE V  
1918

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BILL  
The Mine Owners' Tax Act.

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Received and read the

First time.....  
Second time.....  
Third time.....

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HON. MR. MITCHELL.

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EDMONTON:  
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A.D. 1918