

BILL

No. 42 of 1923.

An Act to provide for the Imposition of a Tax upon Mine Owners.

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

SHORT TITLE.

1. This Act may be cited as "*The Mine Owners Tax Act, 1923.*"

INTERPRETATION.

2. In this Act, unless the context otherwise requires,—

- (a) "Coal" shall include all varieties of carbonaceous minerals used or capable of being used as fuel, and any manufactured product in whole or in part composed of any such mineral;
- (b) "Manager" shall mean any person having the control and daily supervision of a mine, and shall include a manager and an overman within the meaning of *The Mines Act*;
- (c) "Mine" shall mean any place or any part of 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;
- (d) "Mine owner" shall mean any person or body corporate, who is the immediate proprietor, lessee, licensee or occupier of any mine or of any part thereof, or who 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) "Mine premises" shall include a mine and all places in, on, or adjacent to, or in the neighbourhood of such mine whereon operations relating to the 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;

- (f) "Minister" shall mean the Provincial Secretary;
- (g) "The tax" shall include any sum of money payable by a mine owner under the authority of this Act.

IMPOSITION OF TAX.

3. Every mine owner shall from the last day of May, one thousand nine hundred and eighteen, be subject to a tax upon the gross revenue received by him from his mine.

4. The said tax shall not be more than two per cent. of the said revenue and as determined by the Lieutenant Governor in Council under the provisions of this Act.

5. Every mine owner shall keep an accurate record of the gross revenue received by him in respect of the coal from his mine during each month and shall without prior request forward to the Minister monthly before the fifteenth day of each month a statement of such record.

6. On or before the last day of each month each mine owner shall forward to the Minister a sum of money equal to two per cent. of the gross revenue received by him from his mine during the next preceding month.

7.—(1) The statements to be forwarded to the Minister shall be in such form 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) It shall be the duty of the manager to cause the statements to be forwarded.

(3) Monthly statements shall be made in respect of every mine other than an abandoned mine which has been worked at any time, and if no revenue has been received during the month with respect to which the statement is made it shall be so stated.

(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.

POWERS OF INSPECTION OF BOOKS, ETC.

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.

ASSESSMENT BY MINISTER.

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.—(1) 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 considered as part of the tax, whether the tax has been paid before or after the discovery of the neglect, falsity or fraud.

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 straightway cease to work his mine upon receiving a notice from the Minister directing him so to do.

PENALTIES.

13. Any person failing to forward the statement mentioned in section 5 hereof shall be liable upon summary conviction to a fine of twenty-five dollars per day during which such default exists.

14. Any person making a false statement in a notification to the Minister shall be liable upon summary conviction to a penalty of two hundred and fifty dollars and to imprisonment for a period 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 two hundred and fifty dollars per day of the period during which such working continues, and to imprisonment for a period not exceeding three months, in default of payment thereof.

DETERMINATION OF TAX.

16. The Lieutenant Governor in Council shall have power to determine from time to time with respect to mine owners in general, or any class of mine owners, what percentage of the gross revenue within the limits imposed by this Act shall be paid by them for any part of the period during which the tax is imposed.

RULES AND REGULATIONS.

17.—(1) 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 payment and transmission to him of the tax herein imposed;
- (b) as to the keeping, auditing and inspecting of such accounts as are hereinbefore directed to be kept; and
- (c) 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.

MISCELLANEOUS.

18. The provisions of sections 5, 6, 7, 9, 10, 11 and 12 shall not apply with respect to any period of time prior to the first day of May, one thousand nine hundred and twenty-three.

19. Any mine owner who has made, or prior to the first day of June, one thousand nine hundred and twenty-three, makes, the payment required of him by the provisions of *The Mine Owners Tax Act* in respect of any month prior to the said day, shall not be required to make any payment required by this Act in respect of any such month:

Provided that no money paid under the provisions of *The Mine Owners Tax Act* shall be recoverable by petition, action or otherwise.

20. *The Mine Owners Tax Act* is hereby repealed as from the last day of June, one thousand nine hundred and twenty-three.

21. This Act shall come into force upon the day on which it is assented to.

THIRD SESSION
FIFTH LEGISLATURE
13 GEORGE V
1923

BILL

An Act to provide for the Imposition
of a Tax upon Mine Owners.

Received and read the

First time

Second time

Third time

HON. MR. BROWNLEE.

EDMONTON:
PRINTED BY J. W. JEFFERY, KING'S PRINTER
1923