

BILL

No. 45 of 1924.

An Act to Provide for the Imposition of a Tax Upon
Gasoline.

(Assented to 1924).

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 Gasoline Tax Act, 1924.*"

INTERPRETATION.

2. In this Act, unless the context otherwise requires,—
 - (a) "Gasoline" shall mean the product distilled from petroleum which, by combustion, develops the power required for operating motor vehicles and which is intended for such use, and all other liquid products which, although known under another name, fulfil the same purpose by the same means and for the same object;
 - (b) "Gasoline depot" shall mean any place where gasoline is sold at retail and shall include the pumps, tanks and vehicles used for such purpose;
 - (c) "Manager" shall mean any person having the control and daily supervision of the business of a vendor of gasoline;
 - (d) "Minister" shall mean the Provincial Secretary;
 - (e) "Use" shall not include buying to sell again;
 - (f) "Vendor" shall mean any person who sells gasoline in the Province, at wholesale or retail, to another person, for his own use or for that of his family, or for use in his business, or in any business in which he is employed, and shall include the manager and employee of a vendor and the person in charge of a gasoline depot.

IMPOSITION OF TAX.

- 3.—(1) No person shall sell gasoline in the Province unless he is the holder of a subsisting license therefor.
(2) The said license shall be issued by the Minister upon the payment of a fee of one dollar and shall be kept posted up in the place where the licensee sells gasoline.

(3) The Minister may cancel any such license upon the conviction of the licensee of any infringement of the provisions of this Act.

4.—(1) No person shall buy gasoline in the Province for his own use or for that of his family, or for use in his business, or in any business in which he is employed without paying a tax equal to two cents per gallon, imperial measure.

(2) Every vendor shall, before the delivery of gasoline, collect the tax from the purchaser in such a manner as may be determined by the Minister.

(3) The Minister may pay to the vendor such compensation for his trouble in collecting and forwarding the said tax as may seem proper.

5.—(1) Every person having in his possession for his own use or for that of his family, or for use in his business, or in any business in which he is employed, gasoline with respect to which no tax has been paid under this Act, shall, before using the same, pay to the Minister a tax of two cents per gallon imperial measure, for all such gasoline as may be in his possession.

(2) If a peace officer, generally or specially authorized by the Minister to that effect, has reason to think that a person has or had gasoline in his possession upon which no tax has been paid under this section, he may, without a warrant, enter the place occupied by such person and make such inquiry or search as he may deem expedient in that respect, and such person shall answer the questions put to him and produce all books and documents required by such officer.

(3) In any proceeding for failure to pay the tax imposed by this section, the burden of proving that such tax has been paid for the gasoline so found or proved to have been in the possession of the defendant, shall lie upon the latter.

METHOD OF COLLECTION.

6. Every vendor shall keep an accurate account of the number of gallons of taxable gasoline actually sold by him during each month, and shall forward to the Minister, before the fifteenth day of each month, a statement of such account for the previous month.

7. Every vendor shall, before the first day of each month, forward to the Minister a sum of money equivalent to two cents per gallon of such gasoline sold by him during the month with reference to which his next preceding statement is or should have been made.

8.—(1) Every such statement shall be in such form and shall be forwarded in such manner, as the Minister may direct, and shall be accompanied by such additional information as he may require and be verified by a statutory declaration of the vendor or his manager.

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

9. Every account book, account, record or other book or document of any vendor, in any way relating to the ascertainment of the tax hereby imposed may be inspected at any time or times by the Minister or by such person as he may authorize thereunto.

10.—(1) In case of the failure by any vendor to forward any monthly statement as hereinbefore directed, the Minister or his agent shall, either from an inspection of the books or documents of the vendor as hereinbefore provided for, or from or upon such information as he may deem sufficient, estimate the sum properly payable by the vendor hereunder, and shall notify him of the amount thereof by registered letter.

(2) Upon receipt of such letter the vendor shall forward such sum to the Minister within the time allowed in respect of sums actually included in the monthly statement.

11. Any vendor who fails to forward any sum as directed by this Act, shall upon receiving notice from the Minister to that effect forthwith cease to sell or deliver gasoline within the Province.

PENALTIES.

12. Any person whose duty it is to forward the statement hereinbefore mentioned and who fails to do so shall be liable upon summary conviction to a fine of twenty-five dollars per day for every day upon which such default exists.

13. Any person making a false return in any such statement shall be liable upon summary conviction thereof to a penalty of two hundred and fifty dollars, or in default of payment, to imprisonment for a period not exceeding six months.

14. Any vendor selling gasoline in contravention of any provision of this Act shall be liable upon summary conviction to a penalty of two hundred and fifty dollars for each day upon which any such sale is made, or in default of payment, to imprisonment for a period not exceeding three months.

RULES AND REGULATIONS.

15.—(1) The Minister may make rules and regulations as to the following matters and impose penalties for the breach thereof, that is to say—

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

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

16. *The Gasoline Vendors Tax Act*, being chapter 34 of the Revised Statutes of Alberta, 1922, is hereby repealed.

17. This Act shall come into force upon proclamation.

No. 45.

FOURTH SESSION
FIFTH LEGISLATURE
14 GEORGE V
1924

BILL

An Act to Provide for the Imposition
of a Tax Upon Gasoline.

Received and read the

First time

Second time

Third time

HON. MR. BROWNLEE.

EDMONTON:
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