

BILL

No. 81 of 1927.

An Act to amend The Amusements Tax Act.

(Assented to _____, 1927.)

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 Amendment Act, 1927.*"

2. *The Amusements Tax Act*, being chapter 37 of the Revised Statutes of Alberta, 1922, is amended by adding as section 11a, immediately after section 11 thereof, the following:

"11a.—(1) In this section the expression 'operator' shall mean any person who operates any racecourse or conducts any race-meeting, or who is in any manner the custodian or depositary of money that is staked or deposited in the making of any bet on a racecourse operated by him, during the actual progress of a race-meeting conducted by him, upon races being run thereon.

"(2) From every person betting at a race-meeting under the system known as the pari-mutuel, shall be levied and collected in the manner provided in this section a tax for His Majesty for the public uses of the Province, equal to five per centum of the amount of money deposited by him with the operator at the time of the making of his bet.

"(3) Every operator at the time of the depositing with him of any money for the purpose of the making of any bet, in respect of which money a tax is imposed by this section, shall collect the amount of the tax by deducting the same from the money so deposited with him before recording or applying the same in the making of any bet, and shall make such records and reports of all moneys deposited, bets made, and tax collected, and pay over all amounts of tax collected, at the times and in the manner provided by the regulations made under this Act.

"(4) Every operator who receives or records any money deposited for the purpose of the making of any bet, in respect of which money a tax is imposed by this section, and who neglects or fails to deduct from the money so deposited the amount of the tax required by this section to be deducted, shall be liable, on summary conviction, to a fine of not less than ten dollars and not more than two hundred dollars.

"(5) The Provincial Secretary may allow the operator such commission upon the money paid by him pursuant to the provisions of this section as may be fixed by the Lieutenant Governor in Council."

3. This Act shall come into force on.....

No. 81.

FIRST SESSION
SIXTH LEGISLATURE
17 GEORGE V
1927

BILL

An Act to amend The Amusements
Tax Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. REID.

EDMONTON:
W. D. McLEAN, ACTING KING'S PRINTER
A.D. 1927