

## BILL

No. 54 of 1929.

An Act to provide for Imposing a Tax on the Purchasers of Gasoline.

(Assented to \_\_\_\_\_, 1929.)

**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 Gasoline Tax Act, 1929.*"

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

- (a) "Gasoline" shall mean the liquid derived from petroleum or natural gas commonly known or sold as gasoline, and all other liquids, by whatever name known or sold, containing any derivative of petroleum or natural gas and produced, prepared or compounded for the purpose of generating power by means of internal combustion or which may be used for such purpose, except the product commonly known as kerosene oil;
- (b) "Minister" shall mean the Provincial Secretary;
- (c) "Purchaser" shall mean any person purchasing or receiving delivery in Alberta of gasoline for his own use;
- (d) "Regulations" shall mean regulations made under the authority of this Act.

3. Every purchaser shall pay to the Minister for the use of His Majesty in the right of the Province of Alberta, a charge or tax at the rate of five cents a gallon on all gasoline purchased or delivery of which is received by him.

4. The tax hereby imposed shall be collected, accounted for and paid over to the Minister by such persons as the regulations may direct.

5.—(1) In all proceedings based upon the non-payment of the tax, the burden of proving that the tax has been paid in respect of the gasoline in question shall be upon the defendant.

(2) Any person having in his possession gasoline upon which the tax or charge has not been paid, shall be liable upon summary conviction to a penalty of not less than one hundred dollars and costs, and not more than five hundred dollars and costs.

6.—(1) Every officer or constable of the Provincial police and every person authorized in writing either generally or specially by the Minister to exercise the powers of inspection under this section, may without warrant enter upon any premises, except a private dwelling, on which he has cause to believe that any gasoline is kept, or had in possession, and may inspect the premises and all gasoline found thereon, and may interrogate any person who is found on the premises or who owns, occupies, or has charge of the premises.

(2) Every person interrogated under this section who refuses to answer any question put to him respecting the gasoline kept or had on the premises, or who fails to produce for inspection any book, record or document, or any barrel, tank or receptacle in his possession or under his control, which he is required to produce for purposes of inspection, shall be guilty of an offence against this Act.

7. Where any gasoline, in respect of which a tax imposed by this Act has been paid, is consumed by any person for any of the following purposes:

- (a) For the operation of aeroplanes or motor boats;
- (b) For the operation of stationary engines;
- (c) For the operation of portable engines and tractors when used otherwise than on a public highway;
- (d) For the operation of logging trucks when used exclusively on other than public highways;
- (e) For the operation of railway cars and other motor vehicles running only upon rails or tracks;
- (f) For any industrial purpose otherwise than in the operation of motor vehicles—

and where the person by whom the gasoline is so consumed produces to the Minister satisfactory proof, in the manner prescribed by the regulations, of the payment of the tax by him and of the consumption of the gasoline, the Minister shall pay to that person from the General Revenue Fund an amount equal to four cents per gallon on the gasoline so consumed.

8.—(1) All vouchers covering the payment of commissions, rebates or refunds shall be submitted to the Provincial Auditor for certification, before being paid.

(2) Every commission, rebate or refund paid under the provisions of this Act shall without any further or other appropriation than is provided herein, be paid out of the total revenues received, and shall be shown as a deduction from such revenues in the accounts of the Province.

9. The Lieutenant Governor in Council may make regulations—

- (a) as to the method of collection of the charge hereby imposed and the persons by whom the same shall be collected, the remuneration of such persons, and the other terms and conditions of their employment;
- (b) for the accounting for and paying over of any sums of money so collected and the time and manner of such accounting and paying;
- (c) prescribing the returns and statement to be made by importers, manufacturers, vendors and purchasers of gasoline in Alberta;
- (d) for holding inquiries as to the operation of this Act and into any charge or complaint that any purchaser has evaded payment of the tax or has made any false return or statement and as to any other matter arising in the administration of this Act, and providing that the person holding such inquiry shall have all the powers which may be conferred upon a commissioner appointed under *The Public Inquiries Act*, including the power to take evidence under oath;
- (e) imposing penalties for the non-payment of the said charge, or for non-compliance with the provisions of this Act or the regulations; and
- (f) generally for the better carrying out of the provisions of this Act.

10. This Act shall come into force upon proclamation of the Lieutenant Governor in Council, and upon the issue of such proclamation, *The Gasoline Vendors Tax Act*, being chapter 31 of the Revised Statutes of Alberta, 1922, shall be repealed.

THIRD SESSION  
SIXTH LEGISLATURE  
19 GEORGE V  
1929

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Tax on the Purchasers of  
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Keeford and read the

First time.....

Second time.....

Third time.....

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HON. MR. RIPP

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ENDORSED  
W. H. BRIDGES, SENATE CLERK  
A. E. JENX