

Bill No. 51 of 1932

A BILL TO AMEND THE AMUSEMENTS TAX ACT

NOTE.

Section 2 of the Bill amends the definition of a "place of amusement" to include cabarets and other places of a similar nature where public dancing is carried on.

Section 3 of the Bill restricts the power of the Provincial Secretary to exempt places of amusement to cases where at least one-half of the gross receipts are to be devoted to charitable, religious or patriotic objects, and amplifies the power of the Lieutenant Governor in Council as to total or partial exemption from taxes payable under the Act.

Section 4 of the Bill provides for the appointment of inspectors, and provides such inspectors with adequate powers for that purpose.

Section 5 of the Bill provides for the allowance of a special commission upon the tax collected in respect of a parimutuel operated at an agricultural fair.

Section 6 of the Bill provides a new schedule of taxation and differentiates between the tax payable in respect of public dancing and the tax payable in respect of other forms of amusement.

R. ANDREW SMITH,
Legislative Counsel.

(This note does not form any part of the Bill and is offered merely as a partial explanation of some of its provisions.)

BILL

No. 51 of 1932.

An Act to amend The Amusements Tax Act.

(Assented to _____, 1932.)

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, 1932.*"

2. *The Amusements Tax Act*, being chapter 37 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 2 thereof by striking out clause (c) thereof and by substituting therefor the following:

"(c) 'Place of amusement' shall include any theatre or other place had or kept for the public performance of tragedy, comedy, farce, opera, burlesque, melodrama, pantomime or other entertainment of the stage, or for the exhibition of moving pictures; any place kept or used for public dancing, music, singing or other public entertainment of the like kind; any cabaret, restaurant, dining-room or other place where public dances are held and an entrance fee is charged, or facilities for dancing are provided during the service of meals or refreshments; any place where any game, sport, pastime or athletic exercise is played or pursued; any place where races or boxing or other athletic contests are held, every circus, menagerie, side-show, carnival show or other performance within the meaning of *The Travelling Shows Act*, and all other places where any entertainment is given, exhibition held, or game played; but this enumeration of things included, while it may extend the meaning of the term, shall in no way restrict the same."

3. The said Act is further amended as to section 4 thereof by striking out the same and by substituting therefor the following:

"4.—(1) The Provincial Secretary shall in his discretion have power to exempt from taxation hereunder all persons attending an exhibition, performance or entertainment at any place of amusement upon being satisfied that at least one-half of the gross receipts are to be devoted to religious, charitable or patriotic objects.

“(2) The Lieutenant Governor in Council may from time to time—

- “(a) classify places of amusement;
- “(b) classify the persons attending any specified place of amusement or any specified class of places of amusement;
- “(c) exempt either temporarily or permanently, or at or during any specified day or days, or time or times, from the operation of this Act any specified place of amusement or any specified class or classes of places of amusement;
- “(d) provide that the tax payable by any person or specified class of persons attending any place of amusement, or any specified place of amusement shall, during any specified period, or until further ordered, be any lesser sum than is provided by this Act.”

4. The said Act is further amended by inserting therein, immediately after section 4 thereof, the following new section:

“4a.—(1) The Minister may from time to time appoint, by writing under his hand, such persons as he may deem proper as inspectors under this Act, and every person so appointed may, without warrant, at all reasonable times enter into or upon any place of amusement or any office or other place of business used or occupied in connection with any place of amusement and may inspect such premises and any books, records and documents found therein, and may interrogate any person who is found on any such premises or who owns, occupies or has charge thereof.

- “(2) Every person who—
- “(a) impedes, hinders or obstructs any such inspector in making any search authorized by this section; or
- “(b) being interrogated under this section refuses to answer any question put to him by an inspector respecting any books, records or documents relating to any place of amusement which he is required by the inspector to produce for purposes of inspection—

shall be guilty of an offence against the provisions of this Act.”

5. The said Act is further amended as to section 11a thereof by striking out subsection (5) and by substituting therefor the following:

“(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, and such commission may be at one rate where the operator is or is employed by the board, company or other body conducting an agricultural fair, and at a different rate in respect of any other operator.”

6. The said Act is further amended as to the schedule thereof by striking out the same and by substituting therefor the following new schedule:

“SCHEDULE
“(Section 3 (1))

“In the case of any place kept or used for public dancing, the amusement tax shall be at the following rate:

“If an inclusive charge is made for admission, the amusement tax shall be as follows:

- “1. When the price of admission is not more than ten cents, a tax of one cent.
- “2. When the price of admission is more than ten cents and not more than thirty cents, a tax of two and one-half cents.
- “3. When the price of admission is more than thirty cents but not more than fifty cents, a tax of five cents.
- “4. When the price of admission is more than fifty cents but not more than seventy-five cents, a tax of seven and one-half cents.
- “5. When the price of admission is more than seventy-five cents but not more than one dollar, a tax of ten cents.
- “6. When the price of admission is more than one dollar but not more than one dollar and fifty cents, a tax of fifteen cents.
- “7. When the price of admission is more than one dollar and fifty cents but not more than two dollars, a tax of twenty cents.
- “8. When the price of admission is more than two dollars, a tax of twenty-five cents.

“In the case of any place kept for public dancing where a charge is made for each dance or for any given number of dances, when the fee so charged is not more than ten cents, a tax of one cent shall be payable in respect of each fee so charged, and in case there is a charge for admission and any additional fee is charged for each separate dance or any number of separate dances, the tax shall be payable both on the price of admission and on any additional fee charged.

“In the case of persons attending cabarets, restaurants, dining-rooms or other places whilst facilities for dancing are provided or dancing is permitted during the service of meals or refreshments and no admission fee is charged, a tax shall be payable at the rate above mentioned on one-fifth of the total charge to each person attending thereat for meals or refreshments or on the sum of thirty cents, whichever is the greater.”

In the case of all other places of amusement, the tax shall be as follows:

- “1. When the price of admission is more than ten cents and not more than thirty cents, a tax of two and one-half cents.
- “2. When the price of admission is more than thirty cents but not more than fifty cents, a tax of five cents.

- “3. When the price of admission is more than fifty cents but not more than seventy-five cents, a tax of seven and one-half cents.
- “4. When the price of admission is more than seventy-five cents but not more than one dollar, a tax of ten cents.
- “5. When the price of admission is more than one dollar but not more than one dollar and fifty cents, a tax of fifteen cents.
- “6. When the price of admission is more than one dollar and fifty cents but not more than two dollars, a tax of twenty cents.
- “7. When the price of admission is more than two dollars, a tax of twenty-five cents.

“In the case of any boxing bout or contest or any wrestling match, every person attending thereat shall pay a tax of twenty-five cents except only in cases in which the price charged for admission and reserved seat does not exceed one dollar, and in such cases every person attending thereat shall pay a tax of ten cents.

“In any case whatsoever in which any person is attending at any time at any place of amusement whatsoever by a pass or complimentary ticket, the tax shall be at the highest rate at that time charged for admission to such place of amusement.”

7. This Act shall come into force on a date to be fixed by proclamation of the Lieutenant Governor in Council.



SECOND SESSION
SEVENTH LEGISLATURE
22 GEORGE V
1932

BILL

An Act to amend The Amusements
Tax Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. BROWNLEE

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1932