Bill No. 52 of 1933.

A BILL TO AMEND THE FUEL OIL TAX ACT.

NOTE.

This Bill increases the tax on fuel oil from five to six cents a gallon.

Provision is made for posting up a filling weight table in places where fuel oil is sold by weight and in case of the sale of fuel oil by weight it is made compulsory to state on the invoice the specific gravity and the table number of the fuel oil so sold.

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. 52 of 1933.

An Act to amend The Fuel Oil Tax Act.

(Assented to

, 1933.)

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 Fuel Oil Tax Act Amendment Act, 1933."
- **2.** The Fuel Oil Tax Act, being chapter 44 of the Statutes of Alberta, 1932, is hereby amended as to section 4 thereof by striking out the words "at the rate of five cents a gallon," where the same occur therein, and by substituting therefor the words "at the rate of six cents a gallon."
- 3. The said Act is further amended as to section 8 thereof by striking out the words "an amount equal to four cents per gallon," where the same occur in subsection (1) thereof, and by substituting therefor the words "an amount equal to five cents per gallon."
- 4. The said Act is further amended by inserting therein, immediately after section 26 thereof, the following new section:
- "26a.—(1) Every person who sells fuel oil by weight shall state on every invoice issued by him the specific gravity of the fuel oil and the table number shown on the consolidated filling weight table prescribed by the Minister and approved by the Lieutenant Governor in Council, and every person who fails to comply with this subsection shall be guilty of an offence and liable on summary conviction to a penalty of not less than ten dollars and not more than fifty dollars for each offence.
- for a penalty of not less than ten dollars and not more than fifty dollars for each offence.

 "(2) Every person who disposes of fuel oil by weight shall keep posted in a conspicuous position over his weight scales in his warehouse a copy of the weight table referred to in subsection (1) of this section, and in addition shall display over the weight table the invoice covering the last tank car received by him, and every person who fails to comply with this subsection shall be guilty of an offence and liable on summary conviction to a penalty of not less than five dollars for each day during which such failure continues."

5. This Act shall come into force on the first day of April, 1933.

THIRD SESSION

SEVENTH LEGISLATURE

23 GEORGE V

1933

BILL

An Act to amend The Fuel Oil Tax Act.

Received and read the

First time

Second time

Third time

Hon. Mr. Brownlee

EDMONTON: W. D. McLean, King's Printer 1933