

Bill No. 56 of 1933.

A BILL RESPECTING THE TAXATION OF PIPE  
LINES.

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NOTE.

This Bill provides for a provincial tax on pipe lines situate outside of cities, towns and villages, that is to say, pipe lines used or forming part of any system for the purpose of the conveyance or transmission of gas, oil, or gas and oil, including the casing in any gas well, oil well, or gas and oil well.

The tax is leviable upon the value of the pipe line as ascertained by the Alberta Assessment Commission at a rate of five mills or at such rate as may be fixed from time to time by Order in Council.

Any pipe line assessed and taxed pursuant to this Bill is exempted from taxation for municipal district, improvement district or school purposes.

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. 56 of 1933.

An Act respecting the Taxation of Pipe Lines.

(Assented to \_\_\_\_\_, 1933.)

**H**IS 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 Pipe Line Taxation Act.*"

**2.** In this Act the expression "pipe line" shall include every pipe line used or forming part of any system for the purpose of the conveyance or transmission of gas, oil, or gas and oil, and shall include the casing in any gas well, oil well, or gas and oil well, wherewith any pipe line is connected, but shall not include any machinery, plant or equipment attached thereto and used for the purpose of separating, compressing, processing or regulating the pressure of any gas, oil, or gas and oil conveyed or transmitted by a pipe line.

**3.**—(1) Every person or corporation other than a municipal corporation which by means of any pipe line conveys or transmits any gas, oil, or gas and oil shall annually pay a tax to the Province upon the assessed value of the pipe line which is so used and is situated outside of any city, town or village at the rate of five mills on the dollar or at such rate as may from time to time be fixed by the Lieutenant Governor in Council.

(2) The Alberta Assessment Commission shall for the purpose of this Act value all such pipe lines at such time and on such principles as may be directed by the Lieutenant Governor in Council.

**4.** No tax for municipal district, improvement district, or school purposes shall be levied by any municipal district or school district, or in respect of any improvement district upon any pipe line assessed and taxed pursuant to this Act.

**5.** The Lieutenant Governor in Council shall have power to prescribe by regulation—

- (a) the method in and the means by which such tax shall be collected;
- (b) the persons who are to collect the same;

- (c) the information to be given by persons liable to taxation under the provisions of this Act;
- (d) the forms to be filled out by any persons liable to taxation under the provisions of this Act;
- (e) any other matter or thing calculated to carry out the intent of this Act;
- (f) penalties for the breach of any regulation made under the provisions of this Act.

**6.** This Act shall come into force on the day upon which it is assented to.

THIRD SESSION  
SEVENTH LEGISLATURE  
23 GEORGE V  
1933

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**BILL**  
An Act respecting the Taxation of  
Pipe Lines.

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Received and read the

First time.....

Second time .....

Third time .....

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HON. MR. REID

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1933