

Bill No. 20 of 1934.

A BILL RESPECTING TAXES PAID PURSUANT TO  
INVALID STATUTES.

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NOTE.

This Bill provides that any payment on account of any tax imposed by any statute which is subsequently to the payment declared invalid shall be deemed to be a payment made in mistake of law and not recoverable except only in pursuance of an agreement in writing approved by the Lieutenant Governor in Council providing for repayment.

Provision is also made for the protection of persons who have made any such payment.

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. 20 of 1934.

An Act respecting Taxes paid pursuant to Invalid Statutes.

(Assented to 1934.)

**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 Payments under Invalid Statutes Act.*"

**2.** Every payment heretofore or hereafter made to the Government of the Province on account of any tax imposed by virtue of any statute of the Province which is subsequently to the payment declared to be invalid by any court of competent jurisdiction shall be deemed to be a payment made in mistake of law notwithstanding that the payment has been made under protest and no action shall lie for the recovery thereof except only in cases where the payment has been made in pursuance of an agreement in writing which has been approved by the Lieutenant Governor in Council, providing for repayment in a specified event.

**3.** Every payment heretofore or hereafter made to the Government of the Province by any person whatsoever on account of any tax imposed by any statute of the Province which subsequently to the time of payment is declared to be invalid shall be deemed to have been lawfully made, and no action of any kind whatsoever shall lie against any person in respect of any payment so made.

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

No. 20.

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FOURTH SESSION  
SEVENTH LEGISLATURE  
24 GEORGE V  
1934

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**BILL**

An Act respecting Taxes paid pursuant to Invalid Statutes.

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Received and read the

First time .....

Second time.....

Third time.....

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HON. MR. LYMBURN.

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EDMONTON:  
W. D. McLEAN, KING'S PRINTER  
1934