

Bill No. 43 of 1934.

A BILL TO AMEND THE FUEL OIL TAX ACT.

NOTE.

Section 2 of this Bill provides for the refusal of new licenses to retail dealers of fuel oil in respect of premises in a locality where the existing facilities are adequate.

By section 3 of the Bill the discretionary power to cancel a license is extended to cases of default in payment of any tax which the licensee is liable to pay or refusal to undertake any obligation imposed by the Act as to the collection of the tax or non-compliance with regulations as to the collection, accounting for and payment over of taxes collected by a licensee.

By section 4 of the Bill the power to refuse a license is extended to cases where the applicant is a body corporate or a partnership and a director or manager of the body corporate or a member of the partnership, as the case may be, is a person whose license has been cancelled or to whom a license has been refused.

By section 5 of the Bill provision is made to prohibit blending of taxable fuel oil with any other petroleum products by persons other than those who are required to collect the tax.

Section 6 of the Bill makes a certificate by the Minister or his deputy or acting deputy and a certificate of the Provincial Analyst receivable as *prima facie* evidence of the matters stated therein in any prosecution under the Act.

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. 43 of 1934.

An Act to amend The Fuel Oil Tax Act.

(Assented to 1934.)

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, 1934.*"

2. *The Fuel Oil Tax Act*, being chapter 44 of the Statutes of Alberta, 1932, is hereby amended by inserting therein, immediately after section 17 thereof, the following new section:

"**17a.** Upon an application being made for a license as a retail dealer in fuel oil for premises other than premises in respect of which a similar license was in effect within thirty days immediately preceding the application, the Minister may in his discretion refer the application either to the Board of Public Utility Commissioners or to the Advisory Board appointed under *The Bureau of Trade and Industry Act*, as he may think fit, for the purpose of ascertaining whether or not there already exist in the vicinity of the premises in respect of which the application is made adequate facilities for the retail supply of fuel oil, and unless the Board to which the application is referred reports to the Minister that those facilities are not adequate, no license shall be issued."

3. The said Act is further amended as to section 21 thereof by adding at the end thereof the words "and to any person who, being under any liability for the payment of any tax pursuant to this Act, has failed to obey a formal demand for the payment of the tax or has refused to undertake any obligation imposed upon him pursuant to this Act in relation to the collection of the tax or to comply with any of the provisions of this Act or the regulations made thereunder with respect to the collection of the tax, the accounting for any sums collected by him in respect thereof and the payment over thereof."

4. The said Act is further amended as to section 22 thereof by adding at the end thereof the words "and to any partnership or body corporate in case any person whose license has been cancelled, or to whom a license has been refused, is a member of the partnership or a director or manager of the body corporate, as the case may be,"

5. The said Act is further amended by inserting therein, immediately after section 23 thereof, the following new sections:

"23a.—(1) No person other than a person who is for the time being required pursuant to this Act to collect the tax payable thereunder shall blend or mix any petroleum product which is fuel oil within the meaning of this Act with any other petroleum product whatsoever so that the resulting mixture is fuel oil within the meaning of this Act unless for the time being authorized so to do by the Minister in writing, which authorization may be revoked by the Minister at any time.

"(2) Every person who violates this section shall be guilty of an offence and shall be liable on summary conviction therefore—

"(a) in the case of a first offence, to a fine of not less than twenty-five dollars nor more than two hundred dollars together with costs, and in default of payment, to imprisonment for a term of not less than ten days nor more than thirty days; and

"(b) in the case of any subsequent offence, to a fine of not less than fifty dollars nor more than three hundred dollars together with costs, and in default of payment, to imprisonment for a term of not less than fourteen days nor more than sixty days, or to both fine and imprisonment.

"23b.—(1) No person who sells any fuel oil by retail shall knowingly either make delivery of any fuel oil within the meaning of this Act into any tank or receptacle which contains any other petroleum product, or make delivery of any other petroleum product into any tank or receptacle which contains any fuel oil.

"(2) No person who sells fuel oil by retail shall at any time have any petroleum product other than fuel oil within the meaning of this Act in any tank or other receptacle which is connected with any tank or other receptacle containing fuel oil in such a way that the fuel oil and the petroleum product other than fuel oil may become intermixed or that a mixture of the fuel oil and such petroleum product may be withdrawn from any or all the tanks or receptacles which are connected together, whether the resulting mixture is or would be fuel oil within the meaning of this Act or not.

"(3) Every person who contravenes any of the provisions of this section shall be guilty of an offence and shall be liable upon summary conviction therefor to a penalty of not less than one hundred dollars and not more than one thousand dollars together with costs, and in default of payment to imprisonment for a period of not less than one month and not more than twelve months, and upon any person being so convicted any license then issued pursuant to this Act in respect of the premises in, on or about which the offence took place shall be *ipso facto* cancelled, and for a period of one year after the date of the conviction no license under this Act shall be issued to any person in respect of those premises."

6. The said Act is further amended by inserting therein, immediately after section 25 thereof, the following new section:

“25a. In any prosecution under this Act—

“(a) a certificate purporting to be under the hand of the Minister or any person lawfully acting on his behalf as to whether or not the defendant is licensed pursuant to this Act at any time or during any period of time specified therein, or was so licensed at any time or during any period of time specified therein, or as to whether or not any person is authorized to do any of the things mentioned in section 23a of this Act; and

“(b) every certificate of the Provincial Analyst as to whether or not any substance referred to therein is fuel oil within the meaning of this Act—

shall be received in evidence without any proof that the same was signed by the person purporting to sign the same or as to the official position of the person signing the same, and shall be *prima facie* evidence of the matters set forth therein.”

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

No. 43.

FOURTH SESSION
SEVENTH LEGISLATURE
24 GEORGE V
1934

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
1934