

BILL

No. 108 of 1936.

An Act to impose a Tax on all Retail Sales within the Province.

(Assented to _____, 1936.)

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 Retail Sales Tax Act.*"
2. In this Act, unless the context requires a contrary meaning,—
 - (a) "Commodity" means all goods and chattels which are the subject matter of a sale by retail within the Province, but does not include spirituous liquor, beer, malt liquor, tobacco, bread, milk, coal, gas, water, newspapers, farm machinery and repairs thereto, binder twine, electricity, agricultural products produced within the Province when sold by the producer thereof, fuel oil within the meaning of *The Fuel Oil Tax Act*, money or things in action or the evidences thereof, and any other commodities which are declared by the Lieutenant Governor in Council to be commodities to which this Act does not apply;
 - (b) "Minister" means the Provincial Treasurer or such other member of the Executive Council as is from time to time charged with the administration of this Act;
 - (c) "Retailer" means any person who in the course of his business or of continuous or successive acts sells any commodity by retail; and
 - (d) "Sale" includes an agreement of sale whether absolute or conditional.
3. Subject to the provisions of this Act, on, from and after a day to be fixed by Proclamation of the Lieutenant Governor in Council every retailer shall pay to His Majesty for the use of the Province a tax of two per centum on all sales of commodities made by him within the Province.
4. The said tax shall be paid by the retailer not later than the tenth day of each month in respect of the retail sales of commodities made by him during the preceding month.
5. Every retailer shall keep such books and records and shall make such returns at such times in such form and

manner and setting out such information as may be from time to time prescribed by regulation.

6. Any person appointed by the Minister in writing for that purpose, which appointment may be general or specific, may enter upon the premises of any retailer from time to time to inspect and examine the books, records or documents or the premises generally of the retailer for the purposes of ascertaining the quantities of commodities on hand at any specified time or times or sold during any specified period or periods, and the retailer shall answer all questions relating to those matters and shall produce to the person so appointed such books, records and documents as he may require.

7. The Minister may hold or appoint any person to hold an inquiry into the operation of this Act or into any charge or complaint that any retailer has made a false return or statement and as to any other matter arising in the administration of this Act, and for the purpose the Minister or the person so appointed shall have all the powers which may be conferred upon a commissioner appointed pursuant to *The Public Inquiries Act*.

8.—(1) Every retailer who,—

- (a) contravenes any of the provisions of this Act or the regulations thereunder; or
- (b) fails to make any return which he is required to make by this Act or the regulations; or
- (c) makes any incorrect return; or
- (d) refuses to answer any questions put to him by any person authorized to interrogate him and which he is under a duty to answer, pursuant to sections 6 and 7; or
- (e) impedes or obstructs any person appointed by the Minister pursuant to section 6 or section 7 in the making of any investigation or inquiry which he is authorized to make,—

shall in each case be guilty of an offence.

(2) A court or magistrate finding any person guilty of an offence may, instead of fining such person in the first instance, order such person to remedy his default and pay costs, and if he fails to comply with such order he shall be guilty of an offence.

9. Any retailer who makes default in keeping any records or in making any returns which he is required to keep or make by this Act or by any regulations made pursuant hereto shall be guilty of an offence and shall be liable on summary conviction therefor to a penalty of twenty-five dollars a day for each day during which the default continues.

10. Any person guilty of an offence for which no penalty is otherwise specifically provided shall be liable on summary conviction therefor to a penalty of not more than five

hundred dollars and costs and in default of payment to imprisonment for a term not exceeding three months.

11.—(1) The Lieutenant Governor in Council may from time to time,—

- (a) declare that this Act shall not apply to retail sales in any specified area or areas of the Province which are adjacent to any boundary of the Province;
- (b) exempt from the liability to taxation under this Act retail sales of any specified commodities;
- (c) exempt from the liability to taxation under this Act retail sales by or to any city, town, village, hospital, school, charitable institution, or any other public board or body designated by order in council;
- (d) prescribe as to the records to be kept and the returns to be made by retailers;
- (e) require all persons who make sales by retail to be registered and prescribe as to the manner of registration; and
- (f) make such regulations as may be deemed necessary and expedient for the purpose of carrying out the purposes of this Act.

(2) Every order made pursuant to this section shall be published in *The Alberta Gazette* and shall take effect on publication or on such later date as may be fixed for that purpose and shall thereupon have the same force and effect as if the same had been enacted by and as a part of this Act.

12. An Act enacted at the first session of the eighth Legislative Assembly of the Province and intituled “An Act to impose Taxes on the Ultimate Purchasers of Certain Commodities for Raising Revenue for Provincial Purposes” is hereby repealed.

13. This Act shall come into force upon a date to be fixed by Proclamation of the Lieutenant Governor in Council.

No. 108.

FIRST SESSION
EIGHTH LEGISLATURE
1 EDWARD VIII
1936

BILL

An Act to impose a Tax on all Retail
Sales within the Province.

Received and read the

First time

Second time

Third time

HON. MR. COCKROFT.

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