

Bill No. 20 of 1939.

A BILL TO AMEND THE PIPE LINE TAXATION ACT.

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NOTE.

This Bill amends *The Pipe Line Taxation Act* by making provision for the recovery of taxes imposed by the Act by action taken by the Provincial Treasurer on behalf of the Province; and makes further provision for penalties for non-payment of taxes; a penalty of 4 per cent is added to any taxes unpaid on the 15th December in the year the same become payable and thereafter on each succeeding 1st day of July and 15th day of December until the taxes and added penalties are paid.

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 1939.

An Act to Amend The Pipe Line Taxation Act.

(Assented to \_\_\_\_\_, 1939.)

**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 Amendment Act, 1939.*"

**2.** *The Pipe Line Taxation Act*, being chapter 54 of the Statutes of Alberta, 1933, is hereby amended by inserting therein immediately after section 5 the following new sections:

"**5a.** The tax payable by any person or corporation pursuant to this Act shall be recoverable by action taken in any court of competent civil jurisdiction in the Province by the Provincial Treasurer on behalf of the Province, and such tax shall constitute a charge upon the works of the person or corporation liable therefor which shall have priority over all other mortgages, charges, liens or encumbrances whatsoever.

"**5b.** In case any tax payable pursuant to this Act in any year or any part thereof is not paid on or before the 15th day of December in that year, there shall be added to by way of penalty a sum equal to 4 per centum of the amount of the taxes so unpaid, and in the event of any such taxes and added penalties being unpaid on the 1st day of July next following, there shall be added by way of penalty an additional sum equal to 4 per centum of the amount thereof so unpaid; and in like manner so long as such taxes and penalties or any part thereof remain unpaid, there shall be added thereto by way of penalty on each succeeding 15th day of December and 1st day of July an amount equal to 4 per centum of the taxes and penalties or part thereof for the time being unpaid; and all amounts so added shall thereupon form part of the tax to which the same are added."

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

EIGHTH SESSION  
**EIGHTH LEGISLATURE**  
3 GEORGE VI  
1939

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**BILL**

An Act to Amend The Pipe Line  
Taxation Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. MAYNARD.

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EDMONTON:  
A. Shnitka, King's Printer  
1939