

Bill No. 40 of 1939.

A BILL TO AMEND THE FUEL OIL TAX ACT, 1936.

NOTE.

This Bill amends section 8 of *The Fuel Oil Tax Act* so as to require that immediately any fuel oil is brought into the Province at any Port of Entry at which a fuel oil tax collector is stationed, otherwise than in a railway tank car or in the fuel tank of a motor vehicle for the propulsion thereof, the person who is the purchaser thereof or who brings the same into the Province shall immediately make a report as to such fuel oil to the fuel oil tax collector and pay the tax thereon.

Section 9 is amended by substituting the Deputy Minister of Trade and Industry for the Secretary of the Board of Public Utility Commissioners so as to conform to the amendments made by chapter 68, 1937.

Section 11 is amended by the addition of a provision which empowers the Minister to collect by distress any sum due the Minister pursuant to 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. 40 of 1939.

An Act to Amend The Fuel Oil Tax Act, 1936.

(Assented to _____, 1939.)

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, 1936, Amendment Act, 1939.*"

2. *The Fuel Oil Tax Act, 1936*, being chapter 9 of the Statutes of Alberta, 1936, is hereby amended as to section 8 by striking out the same and by substituting therefor the following:

"8.—(1) In any case where fuel oil is brought into the Province at any Port of Entry at which a fuel oil tax collector is stationed, otherwise than in a railway tank car, or in the fuel tank of a motor vehicle for the propulsion thereof, every person who is the purchaser of such fuel oil or who so brings the same into the Province shall immediately after such fuel oil is brought into the Province report such bringing into the Province to the fuel oil tax collector and shall produce to him the invoice relating to the original purchase of such fuel oil, together with such other information relating to such fuel oil as may be prescribed by the Minister, and shall pay to the collector the tax payable in respect of such fuel oil pursuant to the provisions of this Act.

"(2) Save and except only in the case provided for in subsection (1) every purchaser and every other person who,—

- (a) brings any fuel oil purchased outside the Province into the Province for sale, or distribution, or use, or consumption within the Province; or
- (b) receives any fuel oil within the Province from any person outside of the Province for sale, or distribution, or use, or consumption within the Province; or
- (c) receives any fuel oil within the Province from any person within the Province who is not the holder of a valid and subsisting license under *The Fuel Oil Licensing Act*,

shall, immediately upon bringing into the Province any such fuel oil or within twenty-four hours after receiving within the Province any such fuel oil, as the case may be,

send by mail to the Minister or otherwise as the regulations may direct, a statement in writing setting out the name and address of the person from whom he received the same, the amount and description of such fuel oil, the place where the same is kept or stored and such other information as may be prescribed by the Minister, and shall with such statement remit to the Minister the tax payable in respect of such fuel oil pursuant to the provisions of this Act.

3. The said Act is further amended as to section 9 by striking out the words "secretary of the Board of Public Utility Commissioners" where the same occur therein, and by substituting therefor the words "Deputy Minister of Trade and Industry".

4. The said Act is further amended as to section 11 by adding at the end thereof the following new subsection:

"(3) In case any person fails to pay over any sum due to the Minister pursuant to the provisions of this Act, such sum may be levied with costs by distress upon the goods and chattels, wherever found, of that person, under a warrant signed by the Minister, directed to the sheriff of the judicial district in which that person may have any goods or chattels; and in such case the sheriff shall realize the amount he is directed by the warrant to levy together with his costs, by sale of the goods and chattels or so much thereof as may be necessary to satisfy the warrant and costs."

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

EIGHTH SESSION
EIGHTH LEGISLATURE

3 GEORGE VI
1939

BILL

An Act to Amend The Fuel Oil Tax
Act, 1936.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MANNING.

EDMONTON:
A. Shnitka, King's Printer
1939