

Bill No. 41 of 1939.

A BILL TO AMEND THE AMUSEMENTS TAX ACT.

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NOTE.

This Bill amends section 2 of *The Amusements Tax Act* by defining "place of amusement" so as to include places where admission is conditional on the payment for a collateral service such as for the checking of clothing.

Section 5 is amended to permit the use of a combination admission and tax ticket; to permit the allowance of a commission on the sale of tax tickets and combination admission and tax tickets; and to entitle the Provincial Secretary to supply such tickets.

Section 6 as amended by this Bill makes new provision for the dealing with tax tickets and combination admission and tax tickets; upon admission of a patron to a place of amusement the ticket is to be torn in two parts; one part is to be retained by the patron until he leaves the place of amusement; the other part of the ticket is to be placed by the issuer in a special receptacle.

The owner or licensee of a place of amusement is prohibited from having in his possession elsewhere than in the prescribed receptacle any part of a ticket which has been detached from any roll or strip of tickets furnished by the Provincial Secretary at any time after the same should have been placed in the said receptacle.

The owner or licensee is required to produce on demand to any inspector or police officer the said receptacle and its contents.

Patrons admitted to a place of amusement by means of a combination admission and tax ticket are required to retain the part thereof delivered to them until they leave such place, and in the interval between admission and leaving to produce the same on demand to any inspector or police officer.

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. 41 of 1939.

An Act to Amend The Amusements Tax 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 Amusements Tax Act Amendment Act, 1939.*"

**2.** *The Amusements Tax Act*, being chapter 37 of the Revised Statutes of Alberta, 1922, is hereby amended as to section 2 thereof by striking out paragraph (c) and by substituting therefor the following:

"(c) 'Place of amusement' means every place which is conducted for gain for the purpose of providing amusement or recreation for the public and at which any charge is made for admission either by means of any charge for admission, or by any charge for any service, facility, commodity, privilege, or any other matter or thing furnished or provided or afforded thereat; and without derogating from the generality of the foregoing, includes any such place which is had or kept or used as a theatre for the purpose of any dramatic performance of any kind or description or for the exhibition of moving pictures; any place had or kept or used for the giving of any musical entertainment of any kind; any place had or kept or used for dancing; any cabaret, restaurant, dining room or other place of refreshment at which any facilities for dancing are provided or dancing is permitted during the service of any meals or refreshments; any place had or kept or used for the playing of any game or sport; any place had or kept or used for the display or exhibition of any kind of athletics; any place had or kept or used for the holding of any boxing, wrestling or other athletic contests; any place had or kept or used for the purpose of racing of any kind or description; every menagerie, circus, wild west show, trained animal show or travelling show within the meaning of *The Travelling Shows Act.*"

**3.** The said Act is further amended as to section 5 by striking out the same and by substituting therefor the following:

“5.—(1) The tax shall be collected by the theatre and amusement owner or licensee respectively and where in respect of any particular theatre or place of amusement, or any particular amusement or recreation the Provincial Secretary deems it expedient, the tax shall be so collected by means of tickets issued by the Provincial Secretary in rolls or strips in such form or forms as the Minister may from time to time prescribe, including a combination admission and tax ticket.

“(2) The Provincial Secretary may allow the owner, or any other person such commission upon the sale of tickets or money received by him as may be fixed by the Lieutenant Governor in Council.

“(3) The Provincial Secretary may furnish said tickets to theatre owners and place of amusement owners respectively and other persons who shall hold the same for sale, and may sell the same for the amounts represented by the tickets respectively.”

4. The said Act is further amended as to section 6 by striking out the same and by substituting therefor the following:

“6.—(1) Upon the admission of any patron to a place of amusement, the owner or licensee shall cause the amusement tax ticket or the combination admission and tax ticket issued to the patron to be collected, and thereupon the person collecting the same shall forthwith tear the same completely in two and shall deliver one part thereof to the patron, who shall keep the same in his possession at all times until he leaves the place of amusement and the collector shall forthwith place the other part in a receptacle of such design and placed in such a position as may be required or approved by the Provincial Secretary.

“(2) No person who is the owner or licensee or the employee of any owner or licensee shall have in his possession at any place wheresoever other than in the receptacle in which it is required to be placed, any portion of any amusement tax ticket or of any combination admission and tax ticket which has been detached from any roll or strip of tickets issued by the Provincial Secretary at any time after the time when the same should have been placed in such receptacle.

“(3) The owner or licensee of any place of amusement shall produce on demand the receptacle into which the parts of amusement tickets are required to be placed by this section, together with all such parts as are required by this section to be placed therein to any inspector or any police officer.

“(4) Every person who is admitted as a patron to any place of entertainment by means of a combination admission and tax ticket shall retain the portion delivered to him pursuant to this section until he leaves such place of amuse-

ment, and shall at any time after being so admitted to and before leaving the place of amusement, on demand, produce such portion to any inspector or any police officer."

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

No. 41.

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EIGHTH SESSION  
EIGHTH LEGISLATURE  
3, GEORGE VI  
1939

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**BILL**

An Act to Amend The Amusements  
Tax Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. MANNING.

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A Shnitka, King's Printer