

Bill No. 90 of 1941.

A BILL RESPECTING THE LICENSING OF AMUSEMENTS, PLACES OF AMUSEMENT, FILM EXCHANGES AND MOVING PICTURE OPERATORS, THE IMPOSITION OF AN AMUSEMENTS TAX, AND THE CENSORSHIP OF FILMS.

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**NOTE.**

This Bill introduces a new Act which will be known as *The Amusements Act*.

It repeals *The Amusements Tax Act*, *The Travelling Shows Act*, and *The Theatres Act*. It is, in effect, an amended consolidation of these three Acts, and the majority of the provisions of this Bill may be found in one or other of the Acts repealed.

Part I deals with amusement licenses and tax. Places of amusement, travelling amusements and travelling picture shows are required to be licensed as are also film exchanges. The licenses issued in each case are for a period of one year. Every person on each admission to any amusement is required to pay an amusements tax. A tax of five per cent is imposed also on all bets made under the system known as the *pari mutuel*, and provision is made for the collection of this tax. The Minister is charged with the administration and collection of the tax. He may issue rolls of tax tickets which have to be sold and accounted for by the owner of the amusement who has to make remittances and returns in the manner prescribed.

Certain types of amusement are exempted from the operation of the Act, and the Minister is given a certain limited discretion to exempt other amusements, the proceeds of which are to be partially devoted to religious, charitable or patriotic objects.

Sections 14, 15 and 16 deal with the operation and duties of administrative officers to enforce this Act.

Part II deals with the examination and licensing of moving picture operators.

Part III deals with censorship of moving pictures, the appointment of censors, the stamping of films, and penalties for using uncensored or unstamped films.

Part IV deals with the general administration of the Act. Penalties for obstruction of enforcement officers and penalties for non-compliance with the provisions of the Act or the regulations are provided. The Lieutenant Governor in Council is given wide power to make regulations dealing with the licensing of theatres and operators, the construction and operation of theatres, and the censorship of films.

W. S. GRAY,  
*Acting Legislative Counsel.*

*(This note does not form any part of the Bill but is offered in explanation of its provisions.)*

# BILL

No. 90 of 1941.

An Act Respecting the Licensing of Amusements, Places of Amusement, Film Exchanges and Moving Picture Operators, the Imposition of an Amusements Tax, and the Censorship of Films.

(Assented to \_\_\_\_\_, 1941.)

**HIS MAJESTY**, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

## SHORT TITLE

1. This Act may be cited as "*The Amusements Act*."

## INTERPRETATION

2. In this Act, unless the context otherwise requires,—

- (a) "Amusement" means any contest, dance, entertainment, exhibition, game, performance, programme or show;
- (b) "Censor board" means the board of censors or joint board of censors, as the case may be, appointed hereunder;
- (c) "Entertainment hall" means any hall, pavilion, place, premises, room, tent or structure of any kind kept or used for public concerts, dances, or other social gatherings, and includes a cafe, hotel or restaurant where facilities are supplied and used for public dancing;
- (d) "Film" means any moving picture or cinematograph film, or other similar device for use in connection with a cinematograph, and includes any part or section of any reel of such film;
- (e) "Film exchange" means any premises, room, place, house, hall, building or structure of any kind where moving picture films are stored, rented, sold, leased or supplied;
- (f) "Minister" means the Provincial Secretary;
- (g) "Moving picture machine" shall mean a machine or device in which celluloid films are used, and which is operated by or with the aid of electricity or other illuminant, and adapted or used to project pictorial representations upon a screen or other surface;

- (h) "Owner" means any person, syndicate, association, corporation or club operating, conducting or managing an amusement or place of amusement, and includes an employee, manager, lessee, transferee or partner of an owner;
- (i) "Place of amusement" means any building, place, premises, room or tent where an amusement is given, played or takes place for which a price of admission is charged or collected, whether within the premises or elsewhere, in cash or by means of tickets, or otherwise, and without restricting the generality of the foregoing, includes,—
  - (i) a theatre, travelling picture show, open air theatre, amusement hall, entertainment hall, music hall or concert hall;
  - (ii) a dance hall, dance pavilion or hotel, restaurant or cafe in which facilities are supplied and used for public dancing;
  - (iii) a circus, menagerie, midway, carnival show, grand stand, race track, race course, or pari mutuel machine;
  - (iv) a covered hockey rink, skating rink, roller skating rink, or the park, field or grounds used for athletics, baseball, football or other outdoor games;
  - (v) a hall or grounds used for a boxing or wrestling contest;
 but does not include schools, colleges, churches, or halls owned and operated as places of amusement by any municipal corporation or by the trustees of any school district for public concerts, dances and social gatherings, so long as the said halls are not rented or leased to other persons or organizations;
- (j) "Price of admission" or "admission price" includes an entrance or other fee collected for any service, facility or privilege, and includes a season ticket, complimentary pass or an amount staked or wagered;
- (k) "Proprietary right" includes an interest or right acquired by virtue of a lease or co-partnership agreement, or any agreement of any kind, including an agreement authorizing the right to use or show any film;
- (l) "Regulation" means any regulation made by the Lieutenant Governor in Council pursuant to this Act;
- (m) "Slide" means any stationary picture slide or other similar device for use in conjunction with a cinematograph;
- (n) "Special feature" shall mean a film not belonging to or censored for a film exchange licensed in Alberta;

- (o) "Theatre" means any theatre, opera house, concert hall, or any premises, room, place, house, hall, building or structure of any kind, kept or used for public performance or tragedy, drama, comedy, farce, opera, burlesque, pantomime, vaudeville or any entertainment of the stage whatsoever, and includes a moving picture theatre and any premises, room, place, house, hall, building or structure of any kind to which the public is admitted where any cinematograph moving picture machine or other similar apparatus is operated;
- (p) "Travelling amusement" means an amusement, the participants in which travel about from place to place taking part in such amusement;
- (q) "Travelling picture show" means a moving picture show which travels about from place to place in the Province exhibiting films.

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## PART I

### AMUSEMENT LICENSES AND TAXES

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#### LICENSES

**3.—**(1) No owner or any other person shall directly or indirectly,—

- (a) conduct, operate or manage any place of amusement or open it for the reception of the public therein upon payment of an admission price; or
- (b) conduct, operate or manage a film exchange; or
- (c) conduct, operate or manage any travelling amusement or travelling picture show,—

unless he is the holder of a valid and subsisting license issued pursuant to this Act and has complied with all the provisions of this Act and the Regulations in respect of the place of amusement, film exchange, travelling amusement, or travelling picture show, as the case may be.

(2) In any prosecution for a violation of this section, the onus of proof that there is a valid and subsisting license shall be upon the accused.

**4.—**(1) A license to conduct or operate a place of amusement, film exchange, travelling amusement or travelling picture show, may be issued by the Minister upon receipt of a written application therefor from the applicant in such form as the Minister may prescribe, and upon payment of such license fees as may be required by the regulations.

(2) Every license issued by the Minister shall expire on the thirty-first day of December following the date of its issue.

(3) The Minister may at any time require any owner or other person to give information in writing under oath or otherwise or to produce any contract, agreement or other document relating to any amusement in respect of which application is being made for a license or which is required to be licensed pursuant to the provisions of this Act.

**5.—**(1) The owner of any place of amusement shall at all times display the license therefor in a conspicuous place therein.

(2) The owner shall on demand produce the license to any inspector or peace officer.

**6.—**(1) No owner shall allow his place of amusement to be used by a travelling amusement or travelling picture show unless the owner of the travelling amusement or picture show is the holder of a license issued under paragraph (c) of subsection (1) of section 3.

(2) No travelling picture show shall include in its itinerary or route any incorporated city, town or village where there is a moving picture theatre duly licensed as a place of amusement under this Act.

#### AMUSEMENTS TAX

**7.—**(1) Except as otherwise provided in section 13 hereof, every person attending a place of amusement shall on each admission thereto whether he is admitted for cash, by regular ticket, season or other periodic ticket, or complimentary pass, pay a tax for His Majesty for the public uses of the Provinces which shall be in accordance with Schedule A hereof.

(2) Every person who, without having paid the tax provided for by subsection (1), enters a place of amusement for the purpose of attending an amusement therein, shall be guilty of an offence against this Act.

(3) The owner on duty in a place of amusement, or a peace officer, inspector or other officer entering the place for the purposes of this Act shall not be required to pay the tax at that place.

**8.—**(1) The tax imposed by section 7 shall be collected by the owner of the place of amusement, and where in respect of any particular place of amusement or any particular amusement or recreation the Minister deems it expedient, the tax shall be so collected by means of tickets issued by the Minister 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 Minister 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.

**9.—**(1) Upon the admission of any patron to a place of amusement, the owner 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 Minister.

(2) No person who is the owner shall have in his possession at any place whatsoever 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 Minister at a time after the time when the same should have been placed in such receptacle.

(3) The owner 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 amusement 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 amusement, 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.

**10.—**(1) In this section the expression "operator" shall mean any person who operates any race-course or conducts any race-meeting, or who is in any manner the custodian or depositary of money that is staked or deposited in the making of any bet on a race-course operated by him, during the actual progress of a race-meeting conducted by him, upon races being run thereon.

(2) From every person betting at a race-meeting under the system known as the *pari mutuel*, there shall be levied and collected in the manner provided in this section a tax for His Majesty for the public uses of the Province, equal to five per centum of the amount of money deposited by him with the operator at the time of the making of the bet.

(3) Every operator at the time of the depositing with him of any money for the purpose of the making of any bet, in respect of which money a tax is imposed by this section, shall collect the amount of the tax by deducting the same from the money so deposited with him before recording or applying the same in the making of any bet and shall make such records and reports of all moneys deposited, bets made, and tax collected, and pay over all amounts of

tax collected, at the times and in the manner provided by the regulations.

(4) Every operator who receives or records any money deposited for the purpose of the making of any bet in respect of which money a tax is imposed by this section, and who neglects or fails to deduct from the money so deposited the amount of the tax required by this section to be deducted, shall be liable on summary conviction, to a fine of not less than ten dollars and not more than two hundred dollars.

(5) The Minister may allow the operator such commission upon the money paid by him pursuant to the provisions of this section as may be fixed by the Lieutenant Governor in Council, and such commission may be at one rate where the operator is employed by the board, company or other body conducting an agricultural fair, and at a different rate in respect of any other operator.

**11.**—(1) On every Monday the owner of every amusement or place of amusement in a city shall make a return to the Minister in the form of a statutory declaration, showing the prices of admission to, and daily attendance at, such place of amusement during the previous week, together with such other information and in such form as the Minister may require.

(2) The owner of every amusement or place of amusement other than in a city shall make such returns to the Minister and such remittances of the tax collected at the times and in the manner which may from time to time be prescribed by the regulations.

**12.** Any owner who neglects or refuses to collect the tax imposed by this Act, or who permits or authorizes or is a party or privy to a person attending at a place of amusement or betting at a *pari mutuel* machine without having paid the tax shall be guilty of an offence against this Act.

#### TAX EXEMPTIONS

**13.** No tax shall be collected upon admission fees to any of the following amusements or places of amusement:

- (a) *bona fide* agricultural fairs given by any society under *The Agricultural Societies Act*, provided, however, that nothing contained in this paragraph shall exempt any person from liability for the tax required from persons betting at *pari mutuel* machines;
- (b) amateur entertainments or games;
- (c) lectures of an educational nature;
- (d) chautauquas and musical recitals at which the performers and artists are residents of the Province;



- (e) exhibitions of paintings and works of art;
- (f) skating rinks, roller skating rinks, covered hockey rinks, ice carnivals and parks or fields used for athletics, baseball, football or other outdoor games, provided that this exemption shall not apply to such rinks, parks or fields when being used for professional games or exhibitions;
- (g) such exhibitions, performances or entertainments at any place of amusement, other than a moving picture theatre exhibiting standard films, which the Minister may in his discretion from time to time exempt from taxation, upon being satisfied that at least one-half of the gross receipts are to be devoted to religious, charitable or patriotic objects.

#### INSPECTION

**14.**—(1) The Minister may from time to time appoint, by writing under his hand, inspectors or such other officers as are deemed necessary to enforce this Act.

(2) Every inspector or other officer so appointed may without warrant, at all reasonable times enter into or upon any place of amusement or any office or place of business used or occupied in connection with any amusement,—

- (a) to collect the tax imposed by this Act, if necessary;
- (b) to place in the lobby or other part of the premises such notices regarding the tax as the Minister may deem necessary;
- (c) to take readings of any automatic ticket vending machine used therein;
- (d) to take stock and the serial numbers of admission tax tickets in the place;
- (e) and require the owner to produce for his inspection any book, letters, papers or documents relating to the place of amusement or the business thereof;
- (f) and inspect and examine any cinematograph, motion picture machine, or other similar apparatus and the equipment used in connection with projection work.

**15.** All members of the Royal Canadian Mounted Police and all police constables and officers shall be *ex officio* officers for the purpose of enforcing the provisions of this Act and the regulations and shall have the same powers and duties as are conferred or imposed upon inspectors or other officers appointed by the Minister pursuant to this Act.

**16.** In every city, town or village it shall be the duty of the Chief Constable or the Chief of Police to enforce the provisions of this Act and the Regulations.

## PART II

## MOVING PICTURE OPERATORS

**17.** No person shall use or operate any cinematograph or moving picture machine or other similar apparatus for the public display of any moving pictures, unless,—

- (a) he is licensed so to do; and
- (b) he has paid the annual license fee not in excess of ten dollars which may from time to time be prescribed by the regulations; and
- (c) he has given such proof of his competency by examination or otherwise as may be prescribed by the regulations; and
- (d) he has paid the fees prescribed for any examination to which he is required to submit.

**18.** The Chief Inspector of Theatres, who shall be appointed by the Lieutenant Governor in Council, may at any time for any cause set out in the regulations, suspend for any period any license issued pursuant to this Part.

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## PART III.

## CENSORSHIP OF MOVING PICTURES

**19.**—(1) The Lieutenant Governor in Council may appoint a censor or board of censors, of not more than three persons, and may fix his or their remuneration, and such censor or board of censors shall have power to permit or prohibit the exhibition of any film, in the Province.

(2) There shall be an appeal from the censor or board of censors to the person, body or court designated by the regulations and subject to the conditions prescribed by the regulations.

**20.**—(1) Any film exchange may submit a film for censoring upon payment of the fee and costs and expenses prescribed by the regulations, and no film so submitted shall be censored until the fee and the costs and expenses are paid.

(2) Any person other than a film exchange may submit a film for censoring, upon payment of the fee and costs and expenses prescribed by the regulations, and no film so submitted shall be censored until the fee and the costs and expenses are paid.

(3) No film exchange shall lend its name or license to enable any unlicensed person or persons to have films censored hereunder.

**21.** The censor or board of censors shall cause every film which is permitted to be exhibited to be stamped with a stamp indicating his or its approval.

**22.** No film exchange shall rent, lease or sell or agree or contract to rent, lease or sell any film which has not been passed by the censor or board of censors.

**23.** No person shall by means of a cinematograph, moving picture machine or other similar apparatus,—

- (a) exhibit any film or slide until the same has been stamped by the censor or board of censors; or
- (b) use any such apparatus until he has complied with the regulations.

**24.** Any film exhibited or brought into the Province for exhibition, which does not bear the stamp of the board of censors certifying approval thereof, or which does not comply with any of the provisions of this Act or the regulations, shall be liable to seizure and confiscation.

**25.** A certificate containing the name of the film, of the maker, and of the film exchange, and the license number shall be issued by the Minister in respect of all films permitted by the censor or board of censors to be exhibited, and such certificate shall be displayed in the box office of the theatre in such manner as to be subject to the observation of all persons entering the theatre.

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#### PART IV.

##### GENERAL.

**26.** Any owner who hinders or obstructs or refuses to produce to any inspector or other authorized person any of the things required to be produced by this Act shall be guilty of an offence against this Act.

**27.** No person shall sell, barter or exchange for anything any ticket of admission to any place of amusement for a price or consideration greater than that paid or given therefor to the owner of the place of amusement to which it is an admission.

**28.** All penalties recovered under this Act shall be paid to the Minister and shall form part of the General Revenue Fund.

**29.** All police officers shall when required, forward quarterly to the Minister a list of all places of amusement in their district and shall upon any addition being made

to the number of such places of amusement notify the Minister thereof.

**30.** In the event of any city, town or village lawfully requiring a license in respect of any amusement, place of amusement or travelling amusement required to be licensed pursuant to this Act, no such license shall be issued unless the applicant is the holder of a valid and subsisting license issued pursuant to this Act in respect of the said amusement, place of amusement or travelling amusement, and then only upon the production by the applicant of such license;

Provided further, that no such license shall be issued to any moving picture theatre exhibiting standard films, unless the applicant is also the holder of a certificate of compliance with the regulations governing the use, operation and safety measures with regard to fire and otherwise, which has been obtained from the Chief Inspector of Theatres.

**31.** Any person who issues or directs the issue of a license in contravention of any of the provisions of this Act shall be liable on summary conviction to a penalty of not less than twenty dollars.

**32.—(1)** The Minister may cancel, revoke or suspend any license for any cause set forth in the regulations, and in his discretion may reinstate any such license.

(2) If any place is opened to the public before a license has been issued therefor, pursuant to this Act, or while the license for such place is cancelled, revoked or suspended, the Minister may enter such place or cause the same to be entered and may close the same to the public.

(3) Any inspector or other officer authorized so to do by the Minister, may enter any such place of amusement and close the same or cause it to be closed to the public.

**33.** The Lieutenant Governor in Council may from time to time make regulations,—

- (a) regarding license fees and the issue of licenses;
- (b) prescribing the times at which and the manner in which the owner of any amusement or place of amusement other than in a city, shall make returns to the Minister and remittances of the tax collected;
- (c) regarding the commission to be allowed for the collection of amusements tax;
- (d) governing the use and operation of places of amusement;
- (e) classifying persons attending any specified place of amusement or any specified class of places of amusement;

- (f) concerning the attendance of children at any place of amusement or travelling amusement;
- (g) prescribing the days upon which and the hours of the day during which theatres or places of amusement or both may be kept open, and prescribing penalties for the contravention of any regulations made under the provisions of this paragraph;
- (h) prescribing rules for determining whether or not any travelling amusement, exhibition or game is professional within the meaning of this Act;
- (i) prescribing the method of using projectors and all other machines and instruments used in any theatre;
- (j) governing the nature and character of the seating accommodation, aisles, entrances, exits, doorways and stairs, and the construction of the stage and wings in any theatre;
- (k) regulating the construction of projection rooms and other parts of theatres;
- (l) governing generally the use, operation and safety measures with regard to fire or otherwise to be observed in any theatre or place of amusement, and providing for the supervision and inspection thereof;
- (m) classifying places of amusement and film exchanges;
- (n) governing the confiscation, seizure and sale of any machine, apparatus or property of any film exchange owner, user or exhibitor which has been or is being used in contravention of the provisions of this Act or the regulations;
- (o) setting forth the fees to be paid to the censor or board of censors and designating the persons by whom and the manner in which such fees are to be paid and collected;
- (p) governing the exchanging, leasing or renting of films, and prescribing the terms and conditions upon which licenses may be granted;
- (q) governing the classification of films as family pictures or pictures for universal exhibition or on any other system of division, and prescribing denoting marks or words to be used with respect to any class in advertising or other printed, written or pictorial matter, relating to any class or classes of films and prescribing that all or any of such advertising or other matter shall be submitted to the censor or board of censors, and shall not be used within the Province except with the approval of him or it, and prescribing penalties for the contravention of any regulations made under the provisions of this paragraph;

- (r) prescribing and defining the duties and powers of inspectors or officers appointed to enforce the provisions of this Act;
- (s) requiring the destruction or removal of posters, advertisements, lithographs, notices, signs, or other drawings, writings, or displays which relate to any entertainment of any description at any place of amusement and which are indecent or have in immoral, degrading or objectionable tendency and determining the persons by whom such destruction or removal is to be effected, and forbidding the use of any film or slide in connection with which any such drawing, writing or display is issued, in the event of failure to comply with the order for destruction or removal;
- (t) prescribing the place of examination for projectionists or operators of moving picture machines, and the conditions of admission to such examinations;
- (u) dividing moving picture operators' licenses into classes;
- (v) prescribing the work which may be performed by members of each class, and the places where such work may be performed.

**34.—**(1) No owner of any amusement or place of amusement shall give to any patron any premium, coupon, free goods, free samples of commercial size or special services in any type of combination offer, discount or rebate for which the patron would in the ordinary course of business be charged by any retailer.

(2) Any owner contravening or failing to comply with the provisions of this section shall be guilty of an offence, and liable on summary conviction to a penalty of not less than twenty-five dollars and costs and not more than two hundred dollars and costs for each such offence.

**35.** Except as otherwise provided in this Act, every person contravening or failing to comply with any of the provisions of this Act or the regulations shall be guilty of an offence and liable on summary conviction to a penalty of not less than twenty-five dollars and costs and not more than two hundred dollars and costs in respect of each offence.

**36.** Notwithstanding the repeal of *The Amusements Tax Act* and *The Theatres Act* effected by this Act, all regulations made pursuant to the provisions of the repealed Acts in so far as they are not in conflict with the provisions of this Act, shall continue in force as if the same were regulations made pursuant to this Act until such time as the same are annulled or other rules or regulations are made pursuant to this Act in their stead.

**37.** The following Acts are hereby repealed, namely: *The Amusements Tax Act*, being chapter 37 of the Revised Statutes of Alberta, 1922; *The Travelling Shows Act*, being chapter 38 of the Revised Statutes of Alberta, 1922, and *The Theatres Act*, being chapter 46 of the Statutes of Alberta, 1927.

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

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#### SCHEDULE A

##### (Section 7 (1) )

In the case of any place kept or used for public dancing the amusement tax shall be at the following rate:

(1) When the price of admission is not more than ten cents, a tax of one cent.

(2) When the price of admission is more than ten cents but not more than thirty cents, a tax of two cents.

(3) When the price of admission is more than thirty cents but not more than thirty-seven cents, a tax of three cents.

(4) When the price of admission is more than thirty-seven cents but not more than fifty cents, a tax of five cents.

(5) When the price of admission is more than fifty cents but not more than sixty-four cents, a tax of six cents.

(6) When the price of admission is more than sixty-four cents but not more than seventy-five cents, a tax of eight cents.

(7) When the price of admission is more than seventy-five cents but not more than one dollar, a tax of ten cents.

(8) When the price of admission is more than one dollar but not more than one dollar and fifty cents, a tax of fifteen cents.

(9) When the price of admission is more than one dollar and a half but not more than two dollars, a tax of twenty cents.

(10) When the price of admission is more than two dollars, a tax of twenty-five cents.

In the case of any place kept or used for public dancing where a charge is made for each dance or for any given number of dances, when the fee so charged is not more than ten cents, a tax of one cent shall be payable in respect of each fee so charged, and in case there is a charge for admission and any additional fee is charged for each separate dance or any number of separate dances, the tax shall be payable both on the price of admission and on any additional fee charged.

In the case of persons attending cabarets, restaurants, dining rooms or other places where facilities for dancing are provided, or where dancing is permitted during the service of meals or refreshments, and there is no admission fee or cover charge, there shall be a tax of two cents for each person thereat; and in the event of there being an admission fee or cover charge, amusement tax shall be collected at the rate set forth in the schedule hereto.

In the case of other places of amusement, the tax shall be as follows:

(1) When the price of admission is more than ten cents but not more than thirty cents, a tax of two cents.

(2) When the price of admission is more than thirty cents but not more than thirty-seven cents, a tax of three cents.

(3) When the price of admission is more than thirty-seven cents but not more than fifty cents, a tax of five cents.

(4) When the price of admission is more than fifty cents but not more than sixty-four cents, a tax of six cents.

(5) When the price of admission is more than sixty-four cents but not more than seventy-five cents, a tax of eight cents.

(6) When the price of admission is more than seventy-five cents, but not more than one dollar, a tax of ten cents.

(7) When the price of admission is more than one dollar and not more than one dollar and fifty cents, a tax of fifteen cents.

(8) When the price of admission is more than one dollar and a half but not more than two dollars, a tax of twenty cents.

(9) When the price of admission is more than two dollars, a tax of twenty-five cents.

(10) in the case of any boxing bout or contest, or any wrestling match, every person attending thereat shall pay a tax of twenty-five cents, except in cases in which the price charged for admission and reserved seat does not exceed one dollar, and in such cases every person attending thereat shall pay a tax of ten cents.

(11) In any case where two or more persons are admitted by one admission fee the tax at the above rates, shall be collected from each person on the admission fee so charged.

(12) The tax payable on each admission to any amusement or place of amusement whether by pass, complimentary, season or periodic ticket, shall be at the maximum rate payable at the amusement or place of amusement.



FIRST SESSION  
NINTH LEGISLATURE

5 GEORGE VI

1941

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**BILL**

An Act Respecting the Licensing of  
Amusements, Places of Amuse-  
ment, Film Exchanges and Moving  
Picture Operators, the Imposition  
of an Amusements Tax, and the  
Censorship of Films.

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Second time.....

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HON. MR. MANNING.

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A. Shnitka, King's Printer  
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