

Bill No. 55 of 1942.

A BILL TO AUTHORIZE THE EXECUTION ON BEHALF OF THE PROVINCE OF A CERTAIN AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF ALBERTA AND TO PROVIDE FOR THE IMPLEMENTING OF THE SAID AGREEMENT.

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NOTE.

The proposed Bill authorizes the Provincial Treasurer to execute on behalf of the Province the Agreement proposed to be made with the Dominion Government with regard to the suspension of corporation taxes and income taxes in consideration of a lump sum to be paid annually by the Dominion to the Province.

The Agreement appears as a Schedule to the Bill. This Agreement is to continue during the war and a period thereafter unless it is terminated by notice.

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. 55 of 1942.

An Act to authorize the Execution on behalf of the Province of a certain Agreement between the Government of Canada and the Government of Alberta and to provide for the Implementing of the said Agreement.

(Assented to \_\_\_\_\_, 1942.)

**W**HEREAS the Government of the Dominion of Canada and the Government of the Province of Alberta have been levying taxes upon incomes and upon corporations; and

Whereas it is expedient during the continuation of the present war and for a certain readjustment period thereafter that the Dominion only should levy such taxes; and

Whereas the Province and the Dominion have negotiated an agreement whereby the Province has agreed to suspend temporarily the levying and collection of such taxes in consideration of payment to be made in lieu thereof by the Dominion to the Province;

Therefore 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 Tax Collection Temporary Suspension Act.*"

**2.** The Provincial Treasurer is hereby authorized and empowered to execute on behalf of the Province of Alberta the agreement providing for the suspension by the Province of the levying and collection of income tax and certain corporation taxes which agreement is set out in a Schedule to this Act.

**3.** So long as the said agreement remains in force *The Income Tax Act*, being chapter 5 of the Statutes of Alberta, 1932, shall be suspended and shall not apply to the levying or collection of income tax on income of the calendar year 1941 or any subsequent year:

Provided that in the case of any tax on income of a fiscal period of a taxpayer ending in 1941, such suspension shall not be effective to prevent the Province from levying and collecting that proportion of the tax which the number of days of such fiscal period in the calendar year 1940 bears to the total number of days of such fiscal period.

4. The Provincial Treasurer is hereby authorized and empowered to refund to taxpayers any income tax heretofore or hereafter collected on income of the calendar year 1941, or in the case of any fiscal period of a corporation ending within such calendar year 1941, that proportion of the total tax which is over and above a sum which bears the same proportion to the total tax as the number of days of such fiscal period in the calendar year 1940 bears to the total number of days of such fiscal period.

5. So long as the said agreement remains in force the operation of the following enactments shall in so far as they relate to the levying and collection of taxes by the Province be suspended and shall not apply to the levying and collection of taxes:

*The Income Tax Act,*  
*The Corporations Taxation Act,*  
*The Railway Taxation Act (Provincial)*  
*The Pipe Line Taxation Act,*  
*The Electric Power Taxation Act,*  
*The Banking Corporations Temporary Additional Taxation Act,*  
*The Corporations Temporary Additional Taxation Act (except section 4),*  
*The Fuel Oil Licensing Act, and*  
*The Licensing of Trades and Businesses Act,*

each to the extent provided in the appendices to the agreement and any other enactments of the Province which provide for the imposition of an income tax or corporation tax:

Provided, however, that nothing in this Act shall be effective to prevent the Province from collecting corporation taxes other than income tax including license fees under *The Fuel Oil Licensing Act* and *The Licensing of Trades and Businesses Act* which became due and payable on or before the first day of September, 1941, imposed under any of the enactments enumerated in this section, irrespective of whether such taxes be imposed as license fees or otherwise.

6. The Provincial Treasurer is hereby authorized to refund to taxpayers the amount of any corporation taxes, other than income tax, heretofore or hereafter paid, the collection of which by the Province is not authorized by the provisions of section 5.

7. So long as this agreement remains in force license fees imposed under *The Fuel Oil Licensing Act* on fuel oil refiners or distributors shall not exceed the sum of two hundred and fifty dollars in the case of each refiner or distributor, and the Lieutenant Governor in Council is hereby authorized and empowered to so amend the regulations made under the said Act as to make them comply with this section.

**8.** So long as this agreement remains in force, license fees imposed under the provisions of *The Licensing of Trades and Businesses Act* shall not exceed the sum of two hundred and fifty dollars in the case of each license, and the Minister of Trade and Industry is hereby authorized and empowered to amend accordingly the orders and regulations made pursuant to said Act.

**9.** *The Income Tax Act* and the enactments enumerated in section 5 and any other Acts, the operation of which is suspended by said agreement, shall, upon the termination of said agreement and in accordance with the provisions thereof, thereafter have the same force and effect as if such agreement had not been made.

**10.** Except as provided in said agreement and in this Act, *The Income Tax Act* and the enactments set out in section 5 and other enactments affected by said agreement shall remain in force and effect for all purposes.

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

## MEMORANDUM OF AGREEMENT made this

day of \_\_\_\_\_, 1942.

## BETWEEN:

The Government of the Dominion of Canada (hereinafter called "The Dominion"), represented herein by the Honourable James Lorimer Ilesley, Minister of Finance, of the First Part,

## AND:

The Government of the Province of Alberta (hereinafter called "The Province"), represented herein by the Honourable Solon Earl Low, Provincial Treasurer, of the Second Part.

Whereas the Dominion and the Province have been levying taxes upon income and upon corporations; and

Whereas it is expedient during the continuation of the present war and for a certain re-adjustment period thereafter that the Dominion only should levy such taxes; and

Whereas the Province has agreed to suspend temporarily the levying and collection of such taxes subject to the provisions hereinafter contained; and

Whereas the Province shall not, by agreeing as hereinafter provided to desist from imposing certain taxes during the term of this agreement, be deemed to have surrendered, abandoned or given over to the Dominion any of the powers, rights, privileges or authority vested in the Province under the provisions of *The British North America Act, 1867*, or any subsequent Act of the Parliament of the United Kingdom, or to have otherwise impaired any of such powers, rights, privileges or authority; and

Whereas the Parliament of Canada has provided funds for the payments which will be due to the Province under this agreement during the fiscal year of the Dominion which commenced April first, one thousand nine hundred and forty-one;

Now therefore this agreement witnesseth:

1. In this agreement or any appendix thereto, unless the context otherwise requires, the expression,—

- (a) "Corporation tax" means a tax or fee the imposing of which singles out for taxation or for discriminatory rates or burdens of taxation, either formally or in effect, corporations or any class or classes thereof or any individual corporation except

- (i) a *bona fide* and reasonable provincial license, registration, filing or other fee, provided that, without the approval of the Minister, no fee of a class of fees first charged or imposed after March 31, 1941, shall exceed two hundred and fifty dollars per annum for each corporation and no fee charged or imposed on or prior to March 31, 1941, which is in excess of two hundred and fifty dollars per annum for each corporation shall be increased and no fee charged or imposed on or prior to March 31, 1941, which is less than two hundred and fifty dollars per annum for each corporation shall be increased to an amount in excess of two hundred and fifty dollars per annum for each corporation;
- (ii) the fees charged for the incorporation of a company;
- (iii) a license fee or other fee or tax for specific rights, benefits or franchises granted by a municipality or where they are to be exercised or enjoyed only in territory not included in any municipality by any authority (including the Province) having jurisdiction in such territory;
- (iv) any assessment under *The Workmen's Compensation Act*;
- (v) a business or occupancy tax based on floor space or on the rental or assessed value of property, or on gross receipts from all or part of the business or other similar basis imposed by a municipality, or in territory not included in any municipality by any authority (including the Province) having jurisdiction in such territory.

Provided that all the taxes imposed by the enactments enumerated in Appendix A not being income taxes shall be deemed to be corporation taxes, and all the taxes imposed by the enactments enumerated in Appendix B shall be deemed not to be corporation taxes or income taxes;

- (b) "Income tax" means any tax imposed upon the net income of a corporation or upon the net income or gross income of an individual or partnership and shall include a poll or head tax based on income;
- (c) "Minister" means the Minister of Finance of Canada;
- (d) "Municipality" includes a city, town, incorporated village, county, township, rural municipality, local improvement district, school district and any Board, Commission or other authority created by the Province, which levies or has the right to levy taxes, license fees, royalties or rates;

(e) "Year one thousand nine hundred and forty" means the fiscal year of the Province ended March 31, 1941, and the fiscal year of any municipality ending nearest to December 31, 1940.

2. The Province undertakes to repeal, suspend or nullify, or to have repealed, suspended or nullified until the termination of this agreement, the enactments pursuant to which income and corporation taxes are assessed and levied by the Province, which are enumerated in Appendix A, and any other enactments of Alberta providing for the imposition of an income tax or corporation tax, and to enact or have enacted such legislation as may be necessary to enable the Province to implement and carry out its part of this agreement.

2a. The Province agrees to amend *The Fuel Oil Licensing Act* and/or the regulations thereunder so as to reduce for the term of this agreement the fees imposed on fuel oil refiners or distributors to a maximum of two hundred and fifty dollars per annum in the case of each refiner or distributor.

2b. The Province agrees to amend *The Licensing of Trades and Business Act* and/or the regulations or ministerial orders thereunder so as to reduce for the term of this agreement the fees imposed thereunder to a maximum of two hundred and fifty dollars per annum in the case of each licensee.

3. The Province will collect the income taxes imposed by the enactments enumerated in Appendix A on income of the calendar year 1940 and prior years, and any arrears thereof, but will not levy taxes on income of the calendar year 1941, and subsequent years during the term of this agreement.

4. In the case of any tax on income of a fiscal period of a taxpayer ending in the calendar year 1941, the Province will collect that portion of the tax which the number of days of such fiscal period in the calendar year 1940 bears to the total number of days of such fiscal period, and that proportion of the tax which the number of days of such fiscal period in the calendar year 1941 bears to the total number of days of such fiscal period shall not be levied or collected.

5. The Province will refund to taxpayers any income taxes heretofore or hereafter collected on income of the calendar year 1941, or if any fiscal period of a taxpayer ends within such calendar year the Province will refund to taxpayers that proportion of the total tax which the number of days of such fiscal period in such calendar year bears to the total number of days of such fiscal period.

6. (1) The Province will collect the corporation taxes, other than income tax, which became due and payable on or before September 1, 1941, imposed by the enactments enumerated in Appendix A.

(2) The Province will not collect the corporation taxes other than income tax aforesaid which became due and payable after September 1, 1941.

(3) The Province will refund to taxpayers the amount of any corporation taxes, other than income tax, heretofore or hereafter paid, the collection of which by the Province is prohibited by the terms of the next preceding subsection of this section.

7. The Province will take whatever action may be necessary to ensure that the municipalities in Alberta shall not levy or collect any income or corporation taxes during the term of this agreement, except as provided in this agreement.

8. (1) For the purposes of this section, "security" means any mortgage, bond, debenture, stock, share or any document constituting evidence of title to or interest in the capital, assets, property, profits, earnings or royalties of any person or company.

(2) Subject as provided in the next succeeding subsection the Province will not until the termination of this agreement:

- (a) Impose or enact any statute providing for the imposition of income or corporation taxes; or
- (b) Amend, revive or re-enact any of the enactments enumerated in Appendix A in such manner as will impose an income or corporation tax during the term of this agreement; or
- (c) Take any action or permit any municipality to take any action to impose taxes on any security or any other tax which would have the effect of evading the true intent and purpose of this agreement, which is to secure the income and corporation tax fields to the Dominion during the term of this agreement.

(3) The Province, however, may, subject to the provisions of section 20, pass legislation during the term of this agreement to impose or authorize the municipalities to impose income and corporation taxes, such legislation to come into effect at the expiration of this agreement.

9. (1) Notwithstanding anything herein contained, this agreement shall not be construed as interfering with the right of the Province to levy and collect taxes, license fees and royalties upon or in respect of natural resources within the Province but any such taxes, license fees and royalties imposed after June 24, 1940, and increases in taxes, license fees and royalties after the said date will be subject to the provisions of section 6 (o) of *The Income War Tax Act*.

(2) Taxes, license fees and royalties imposed by the enactments enumerated in Appendix C to this agreement shall be deemed to be upon or in respect of natural resources.



10. The Dominion will pay to the Province in respect of each fiscal year of the Province during the term of the agreement the sum of \$4,080,218.67 computed as set out in Appendix D less the deductions provided for in sections 11 and 12.

11. From the sum of \$4,080,218.67 payable by the Dominion each year under the provisions of section 10, there shall be deducted from time to time pursuant to the provisions of section 14, the amount of any income and corporation taxes collected by the Province during the term of this agreement under the provisions of any of the enactments enumerated in Appendix A, less the amount of any such taxes so collected which are later refunded to the taxpayer pursuant to the provisions of sections 5 and 6. Provided that after the cumulative total of all such deductions amounts to \$4,080,218.67 no further deductions shall be made.

12. The Province shall be entitled to retain out of taxes imposed by the enactments enumerated in Appendix A and collected after March 31, 1942, an amount equivalent to 10 per cent thereof and any amount so retained by the Province shall be excluded when computing the amount to be deducted from the payments by the Dominion under the provisions of section 11.

13. Within 60 days after the date of this agreement and within 60 days after the close of each quarterly period thereafter ending June 30, September 30, December 31 and March 31, respectively, the Province will submit to the Minister a statement in a form to be mutually agreed upon showing the amount to be deducted pursuant to the provisions of sections 11 and 12 in respect of any taxes collected by the Province during the period covered by such statement. These statements shall be signed by the Provincial Treasurer or by the Deputy Provincial Treasurer and by the Provincial Auditor: Provided that after the cumulative total of the deductions provided for in sections 11 and 12 amounts to \$4,080,218.67 the Province will not be required to submit any further statements to the Minister under this section.

14. (1) The amount payable by the Dominion under section 10 shall be paid to the Province in each year in quarterly instalments as follows: 10 per cent of the total shall be paid on June 30; 15 per cent of the total shall be paid on September 30; 25 per cent of the total shall be paid on December 31; and 50 per cent of the total shall be paid on March 31.

(2) Notwithstanding the provisions of subsection (1), any quarterly instalments which apply to the period from April 1, 1941, to the date of this agreement shall become due and payable within one month of the receipt by the Minister of the statements required under section 13.

(3) From the total of the quarterly instalments payable under the provisions of subsection (2), there shall be deducted in accordance with the provisions of sections 11

and 12, the amount of any taxes collected by the Province from the last day of the year one thousand nine hundred and forty to the last day of the quarterly periods for which the said quarterly instalments are payable.

(4) Subject to the provisions of subsection (5) no deduction shall be made from the quarterly instalment applicable to the first quarterly period ending after the date of this agreement. From each of the subsequent quarterly instalments there shall be deducted, in accordance with the provisions of sections 11 and 12, the amount of the taxes collected by the Province during the quarterly period immediately preceding the period for which the said quarterly instalment is payable.

(5) If the amount to be deducted in respect of any quarterly period or periods exceeds the amount which would otherwise be payable by the Dominion, the amount of the excess shall be carried forward and deducted from the amount of the succeeding payment or payments which would otherwise be made by the Dominion.

15. Within thirty days from the date of the termination of this agreement, as provided for in sections 21 and 23 hereof, the Dominion will pay to the Province the total amount deducted from time to time under the provisions of this agreement.

16. (1) In this section "net receipts from the fuel oil tax" means the total receipts, other than from license fees, collected by the Province on the sale of fuel oil under the provisions of *The Fuel Oil Tax Act, 1941*, reduced by the amount of the refunds of such tax lawfully made under the said Act.

(2) Subject to the conditions hereinafter contained the Dominion agrees to pay to the Province at the end of each fiscal year of the Province during the term of this agreement the amount by which the net receipts from the fuel oil tax in such fiscal year is less than the amount of the net receipts from the fuel oil tax collected in the year one thousand nine hundred and forty, as set forth in Appendix E.

(3) If the Province,—

(a) amends *The Fuel Oil Tax Act, 1941*, or the regulations thereunder, or

(b) fails to exercise due diligence and efficiency in the administration of the said Act and regulations

the Dominion may, if in the opinion of the Minister the amount of the net receipts from the fuel oil tax in any year is reduced below the amount which would have been realized but for such amendment, or but for such failure to exercise due diligence and efficiency in the administration of the said Act and regulations, deduct from the amount payable to the Province in any year under this section the loss in net receipts attributable to such amendment or to such failure to exercise due diligence and efficiency as aforesaid, the said loss having been fairly and reasonably determined as hereinafter provided.

(4) The Minister shall make a fair and reasonable estimate of the loss aforesaid, and the Dominion shall deduct the amount of such estimate from the amount which would otherwise be payable to the Province under this section, and if the Province does not agree that there is any such loss, or that the said estimate is fair and reasonable, the matter in dispute, including the amount of the said loss (if any), shall be determined by a qualified accountant or other suitable person selected by the parties hereto, whose decision shall be final and binding. If the parties are unable to agree upon the selection of a qualified accountant or other suitable person as aforesaid the said matter in dispute and the amount of the said loss (if any), shall be determined by an arbitral tribunal pursuant to section 21 hereof.

17. After the close of each fiscal year of the Province, the Province undertakes to submit to the Minister a statement in a form to be mutually agreed upon, signed by the Provincial Treasurer or Deputy Provincial Treasurer and by the Provincial Auditor, showing the amount claimed to be payable by the Dominion under the provisions of section 16; payment shall be due one month after the receipt by the Minister of the said statement; Provided that if the Minister is satisfied that the receipts by the Province from fuel oil taxes in any quarterly period during the term of this agreement are substantially less than the amount of the receipts by the Province in the corresponding quarterly period in the year one thousand nine hundred and forty and that the Province will be entitled to payment under section 16 hereof, the Dominion may from time to time during the fiscal year of the Province make advances to the Province on account of the payments provided for in section 16, and if any such advance results in an overpayment by the Dominion to the Province, the Dominion may deduct the amount of such overpayment from any sum or sums payable by the Dominion to the Province under this agreement.

18. The Province will make available to the Dominion all necessary records and documents and afford reasonable facilities to permit the Dominion to establish the amounts which may be due and payable by the Dominion under section 16 of this agreement.

19. The Province will make available to the Dominion all necessary records and documents and afford reasonable facilities to permit the Dominion to establish from time to time the amount of the deductions provided for in section 11.

20. (1) The Dominion shall have the sole right to levy taxes on personal and corporation incomes of the calendar year ending on the 31st day of December nearest to the date of the termination of this agreement, and with respect to personal and corporation incomes in the following calendar year undertakes to reduce its rates of taxes by such an amount as will enable the Province again to use

the income tax and corporation tax fields, and in particular the Dominion undertakes to reduce its rate of tax on corporation incomes by at least ten per cent of such incomes.

(2) The Province agrees that it will not levy or collect corporation taxes other than income taxes which become due and payable on or before September 1st in the year following the 31st day of December nearest to the date of the termination of this agreement.

(3) The provisions of this section shall not be operative if the Province terminates this agreement in accordance with the provisions of subsection (5) of section 23 hereof, or if the Dominion terminates this agreement in accordance with the provisions of subsection (3) of section 21 hereof.

21. (1) If the parties hereto fail to agree on the interpretation of any of the provisions of this agreement or on any matter arising therefrom either party shall have the right to refer the matter in dispute to an arbitral tribunal constituted in accordance with section 22 hereof.

(2) If in the opinion of the Dominion the Province, or any of the municipalities in Alberta, imposes or collects any tax in contravention or otherwise fails to observe any of the provisions of this agreement, the Dominion may refer the matter in dispute to an arbitral tribunal.

(3) If the arbitral tribunal decides that the Province, or any of the municipalities in Alberta, has contravened or failed to observe the provisions of this agreement, the Province will promptly take such action as may be necessary to rectify its position and if in the opinion of the arbitral tribunal it fails to do so, the Dominion may terminate the agreement or may deduct the amount of any tax so imposed or collected from any sum or sums payable to the Province under this agreement.

(4) If in the opinion of the Province the Dominion fails to observe any of the provisions of this agreement, the Province may refer the matter in dispute to an arbitral tribunal.

(5) If the arbitral tribunal decides that the Dominion has contravened or failed to observe the provisions of this agreement, the Dominion will promptly rectify its position and if in the opinion of the arbitral tribunal it fails to do so, the Province may terminate the agreement forthwith.

22. (1) Each arbitral tribunal shall consist of three members of which one member shall be selected by the Government of Canada, one by the Government of Alberta, and the third member by the other two members. If they fail to agree, the third member of the tribunal shall be chosen by the Chief Justice of Canada.

(2) The parties hereto agree to facilitate the constitution and functioning of arbitral tribunals; to supply promptly such information as may be required by such tribunals; and to accept the findings and decisions of such tribunals as final and binding upon them.

(3) The findings of any two members of the tribunal in agreement shall constitute the findings of the tribunal and should more than one item be referred to the tribunal at any one time this rule shall apply with respect to each item.

(4) The procedure in any arbitration under the provisions of this agreement shall be determined by the arbitral tribunal.

(5) The expenses of any arbitral tribunal constituted under the provisions of this agreement shall be payable by the Dominion.

23. (1) This agreement shall continue in force until and terminate on the last day of the fiscal year of the Province ending nearest to the 31st day of December in the first calendar year which begins after the date of the cessation of hostilities, complete or substantial, between the Dominion of Canada and Germany, Italy and Japan, unless sooner terminated pursuant to the provisions hereof.

(2) The Dominion shall, exercising its best judgment on all the available facts, fairly determine the date of such cessation of hostilities, complete or substantial, and shall thereupon give notice to the Province, specifying such date so determined, which shall thereafter, for the purposes of this agreement, be deemed to be the date of the cessation of hostilities, complete or substantial, between the Dominion of Canada and Germany, Italy and Japan.

(3) If at any time, no such notice having been given, the Province is of the opinion that the aforesaid hostilities have ceased, completely or substantially, the Province may request the Dominion to call a conference of the Provinces and the Dominion for the purpose of consulting together as to whether the aforesaid hostilities have in fact ceased, completely or substantially, and, if so, on what date. Upon receipt of such request, the Dominion will forthwith call such conference and will thereafter give the notice hereinbefore provided for at such time and specifying such date as the Dominion deems proper having regard to the views expressed at the said conference and to the obligation of the Dominion to exercise its best judgment on all the available facts and fairly to determine the date of the cessation of hostilities, complete or substantial, and to notify the Province thereof.

(4) In any event, such cessation of hostilities shall not for the purposes of this agreement, be deemed to have taken place later than the date of a proclamation issued by His Majesty or under the authority of the Governor in Council, pursuant to section 2 of *The War Measures Act*, declaring that the war no longer exists.

(5) The Province may terminate this agreement on the 31st day of March of any year, if notice of intention to do so is given in writing to the Minister thirty days before such date.

24. The expression "term of this agreement" wherever it appears in this agreement means the period from and including April 1, 1941, to the termination of this agreement.

IN WITNESS WHEREOF the Honourable James Lorimer Ilsley, Minister of Finance, has hereunto set his hand and seal on behalf of the Dominion of Canada, and the Honourable Solon Earl Low, Provincial Treasurer, has hereunto set his hand and seal on behalf of the Province of Alberta.

Signed on behalf of the Government of Canada by the Honourable James Lorimer Ilsley, Minister of Finance, in the presence of

.....  
*Minister of Finance*

.....  
Signed on behalf of the Government of the Province of Alberta by the Honourable Solon Earl Low, Provincial Treasurer, in the presence of

.....  
*Provincial Treasurer*

## APPENDIX "A"

<i>Legal Citation</i>	<i>Title of Enactment</i>	<i>Sections to be Repealed, Amended or Suspended</i>
Chapter 29, R.S.A. 1922 Chapter 5, 1923 Chapter 46, 1932 Chapter 78, 1935 Chapter 11, 1936 Chapter 57, 1937 Chapter 13, 1938 Chapter 13, 1939 Chapter 11, 1941	The Corporations Taxation Act	The whole.
Chapter 5, 1932 Chapter 53, 1933 Chapter 68, 1934 Chapter 7, 1935 Chapter 13, 1936 Chapter 6, 1937 (3rd Sess.) Chapter 20, 1938 Chapter 18, 1940 Chapter 115, 1941	The Income Tax Act	The whole.
Chapter 36, R.S.A. 1922 Chapter 58, 1937	The Railway Taxation Act (Provincial)	The whole.
Chapter 54, 1933 Chapter 66, 1935 Chapter 9, 1938 Chapter 18, 1939	The Pipe Line Taxation Act	Subsection (1) of section 3.
Chapter 26, 1929 Chapter 56, 1931 Chapter 65, 1935 Chapter 44, 1936 Chapter 10, 1938 Chapter 19, 1939	The Electric Power Taxation Act	Subsection (1) of section 3.
Chapter 8, 1938 Chapter 15, 1939 Chapter 21, 1940 Chapter 12, 1941	The Banking Corporations Temporary Additional Taxation Act	The whole.
Chapter 62, 1932 Chapter 10, 1936 Chapter 56, 1937 Chapter 14, 1939 Chapter 20, 1940 Chapter 11, 1941	The Corporations Temporary Additional Taxation Act	The whole (except section 4.)

<i>Legal Citation</i>	<i>Title of Enactment</i>	<i>Sections to be Repealed, Amended or Suspended</i>
Chapter 68, 1936	The Fuel Oil Licensing Act	Licensing of gasoline distributors (in no case to exceed \$250 per annum). (In so far as it imposes fees in excess of \$250 per annum.)
Chapter 1, 1937 (3rd Sess.) and amendments	The Licensing of Trades and Businesses Act	Miscellaneous regulatory licenses. (In so far as it imposes fees in excess of \$250 per annum.)

And any other enactment or law of the Province imposing an income tax or a corporation tax.

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#### APPENDIX "B"

<i>Legal Citation</i>	<i>Title of Enactment</i>	<i>Nature of Tax, License Fee or Permit</i>
Chapter 17, 1934, and amendments	The Succession Duty Act	Succession duties.
Chapter 34, 1926, and amendments	The Fire Prevention Act	Levy against fire insurance companies.
Chapter 9, 1936, and amendments	The Fuel Oil Tax Act	Gasoline tax.
Chapter 5, 1941 and amendments	The Vehicles and Highway Traffic Act	Licensing of motor vehicles, chauffeurs, etc.
Chapter 91, 1936, and amendments	The Public Service Vehicles Act	Licensing of public service and commercial vehicles. Livery license.
Chapter 14, 1924, and amendments	The Government Liquor Control Act of Alberta	License to manufacture and sell beer. Permit to purchase beer.
Chapter 39, 1923	The Beverage Tax Act	Tax on beverage vendors.



<i>Legal Citation</i>	<i>Title of Enactment</i>	<i>Nature of Tax, License Fee or Permit</i>
Chapter 6, 1941	The Amusements Act	Tax on price of admission to places of amusements. Tax on wagers. Licensing of theatres, etc. Licensing of circuses and travelling shows.
Chapter 229, R.S.A. 1922, and amendments	The Billiard Room Act	Licensing of billiard rooms and bowling alleys.
Chapter 32, R.S.A. 1922, and amendments	The Unearned Increment Tax Act	Tax on increase in value of land.
Chapter 33, 1931, and amendments	The School Assessment Act	Taxes on real and personal property.
Chapter 30, R.S.A. 1922, and amendments	The Educational Tax Act	
Chapter 12, 1936	The Social Services Tax Act	
Chapter 12, 1938	The Assessment Act	
Chapter 49, 1934, and amendments	The Town and Village Act	
Chapter 41, 1926, and amendments	The Municipal District Act	
Chapter 53, 1927, and amendments	The Improvement Districts Act	
Chapter 14, 1929, and amendments	The Companies Act	
Chapter 31, 1926, and amendments	The Insurance Act	
Chapter 54, 1933, and amendments	The Pipe Line Taxation Act	Taxation of pipe lines (except subsection (1) of section 3).
Chapter 26, 1929, and amendments	The Electric Power Taxation Act	Taxation of works or transmission lines (except subsection (1) of section 3).

<i>Legal Citation</i>	<i>Title of Enactment</i>	<i>Nature of Tax, License Fee or Permit</i>
Chapter 7, 1928 Chapter 8, 1930, and amendments Chapter 67, 1929, and amendments Chapter 41, 1925, and amendments Chapter 58, 1923, and amendments	The Lightning Rod Act The Securities Act The Real Estate Agents Licensing Act The Private Hospitals Act The Chiropractic Act	Miscellaneous licenses and fees.
Chapter 68, 1936	The Fuel Oil Licensing Act	Licensing of gasoline dis- tributors (in no case to exceed \$250 per an- num). (In so far as such Stat- ute imposes fees or lic- enses not in excess of \$250 per annum.)
Chapter 1, 1937, (3rd Sess.), and amendments	The Licensing of Trades and Businesses Act	Miscellaneous regulatory licenses. (In so far as such Stat- ute imposes fees or lic- enses not in excess of \$250 per annum.)

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APPENDIX "C"

<i>Legal Citation</i>	<i>Title of Enactment</i>
Chapter 1, 1938 (2nd Sess.)	The Oil and Gas Resources Conserva- tion Act
Chapter 50, 1941, and amendments Chapter 35, R.S.A. 1922, and amendments	The Mineral Taxation Act The Timber Areas Tax Act
Chapter 12, 1938, and amendments Chapter 48, 1937, and amendments Chapter 89, 1941, and amendments Chapter 45, 1931, and amendments Chapter 10, 1939, and amendments	The Wild Lands Tax Act The Grazing Lease Taxation Act The Game Act The Alberta Fishery Act The Provincial Lands Act, 1939

## APPENDIX "D"

## GRANT IN LIEU OF TAXES SUSPENDED:

(The revenues which the Province actually obtained from the income tax and corporation tax fields during the fiscal year ended March 31, 1941.)

The Corporations Tax Act .....	\$ 894,875.67
The Corporations Temporary Additional Taxation Act .....	78,960.65
The Banking Corporations Temporary Additional Taxation Act .....	98,500.00
The Railway Taxation Act (Provincial).....	443,318.10
The Pipe Line Taxation Act.....	56,071.52
The Electric Power Taxation Act .....	42,860.20
The Income Tax Act .....	2,443,434.98
License fees in excess of \$250:	
The Fuel Oil Licensing Act.....	18,717.55
The Licensing of Trades and Businesses Act...	3,480.00
<b>TOTAL AMOUNT PAYABLE.....</b>	<b>\$4,080,218.67</b>

## APPENDIX "E"

Net receipts for the tax imposed on the sale of fuel oil during the fiscal year ended March 31, 1941:

Gross fuel oil tax receipts.....	\$3,561,759.94
Tax exemption granted on sale of coloured fuel oil	2,876,099.17
	<u>56,437,859.11</u>
Less—	
Cash refunds .....	\$ 339,784.26
Colored fuel oil tax exemption....	2,876,099.17
	<u>3,215,883.43</u>
Net receipts .....	<u>\$3,221,975.68</u>

SECOND SESSION  
NINTH LEGISLATURE

6 GEORGE VI

1942

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**BILL**

An Act to authorize the Execution on  
Behalf of the Province of a certain  
Agreement between the Govern-  
ment of Canada and the Govern-  
ment of Alberta and to provide for  
the Implementing of the said  
Agreement.

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Received and read the

First time .....

Second time .....

Third time .....

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HON. MR. LOW.

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EDMONTON:  
A. Shnitka, King's Printer  
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