

Bill No. 35 of 1944.

A BILL TO EXEMPT CERTAIN PERSONS ORDIN-
ARILY RESIDENTS OF THE UNITED STATES OF
AMERICA FROM THE PAYMENT OF MINIMUM
TAXES.

NOTE.

The purpose of this Bill is to exempt persons who ordinarily reside in the United States from the minimum tax imposed by the various Statutes set out in the Bill. The exemption applies only to the tax which is imposed upon persons who are not otherwise assessed upon the assessment roll. Persons who were so assessed would, of course, not be exempted by this Bill.

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. 35 of 1944.

An Act to exempt Certain Persons ordinarily Residents of the United States of America from the Payment of Minimum Taxes.

(Assented to _____, 1944.)

WHEREAS under the provisions of sections 298, 299 and 300 of *The Town and Village Act*, being chapter 150 of the Revised Statutes of Alberta, 1942; sections 320, 321 and 322 of *The Municipal District Act*, being chapter 151 of the Revised Statutes of Alberta, 1942; sections 13 and 14 of *The Improvement Districts Act*, being chapter 152 of the Revised Statutes of Alberta, 1942, and section 8 of *The School Taxation Act*, being chapter 176 of the Revised Statutes of Alberta, 1942, certain minimum taxes for municipal, school and hospital purposes may be levied upon every resident of a town or village, municipal district, improvement district and certain school districts, who is of the full age of twenty-one years and who has resided in any town, village, municipal district, improvement district or school district for a period of one month or more during any calendar year and is gainfully employed, and provided such resident is not otherwise assessed on the roll of any municipality or school district; and

Whereas it is deemed desirable and in keeping with the spirit of mutual helpfulness which has animated the Governments of the United States of America, of Canada, and of Alberta, that all non-military personnel normally resident in the United States of America engaged in any defence project in the Province should, so long as they are so engaged, be exempted from the minimum tax imposed by said Statutes upon persons whose names do not appear upon an assessment roll:

Now 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 Wartime Tax Exemption Act*."

2. So long as this Act remains in force, all non-military personnel engaged in the construction of any defence project in the Province of Alberta who are ordinarily resident in the United States of America shall be exempt from the minimum tax imposed upon residents whose names do not appear upon the assessment roll by any of the following enactments:

(a) Sections 298, 299 and 300 of *The Town and Village Act*, being chapter 150 of the Revised Statutes of Alberta, 1942;

(b) Sections 320, 321 and 322 of *The Municipal District Act*, being chapter 151 of the Revised Statutes of Alberta, 1942;

(c) Sections 13 and 14 of *The Improvement Districts Act*, being chapter 152 of the Revised Statutes of Alberta, 1942; and

(d) Section 8 of *The School Taxation Act*, being chapter 176 of the Revised Statutes of Alberta, 1942.

3. The two Orders in Council numbered 1442-43 and 1883-43, dated respectively the 14th day of September, 1943, and the 14th day of December, 1943, are hereby validated, ratified and confirmed, and shall have the same force and effect as if the same had been enacted by this Act.

4. This Act may be repealed by proclamation of the Lieutenant Governor in Council.

5. This Act shall come into force on the day upon which it is assented to, and upon so coming into force, it, and the two Orders in Council set out in the Schedule, shall be deemed to have been in force at all times since the first day of January, 1943.

O.C. 1442-43.

Approved and Ordered,
(Signed) J. C. BOWEN,
Lieutenant Governor.

Edmonton, Tuesday, September 14th, 1943.

The Executive Council has had under consideration the report of the Honourable the Minister of Municipal Affairs, dated September 10th, 1943, stating that:

Whereas under the provisions of sections 298, 299 and 300 of *The Town and Village Act*, being chapter 150 of the Revised Statutes of Alberta, 1942; sections 320, 321 and 322 of *The Municipal District Act*, being chapter 151 of the Revised Statutes of Alberta, 1942; and sections 13 and 14 of *The Improvement Districts Act*, being chapter 152 of the Revised Statutes of Alberta, 1942, certain minimum taxes for municipal, school and hospital purposes may be levied upon every resident of a town or village, municipal and improvement district, who is of the full age of twenty-one years and who has resided in any town, village, municipal and improvement district for a period of one month or more during any calendar year and is gainfully employed, and provided such resident is not otherwise assessed on the roll of any municipality; and

Whereas the Government of the United States of America is engaged in the construction of certain defence projects in Canada in conjunction with and largely at the expense of the Dominion Government; and

Whereas it is deemed desirable and in keeping with the spirit of mutual helpfulness which has animated both Governments with regard to defence projects that the Province of Alberta should agree to waive and forego any right it may have under any of the Statutes above mentioned to levy any minimum tax upon the non-military personnel normally resident in the United States of America which is engaged in any defence project in the Province of Alberta; and

Whereas there is no statutory authority for waiving or foregoing collection of the above mentioned taxes under the aforesaid Acts, and it is proposed to ratify the provisions of this Order in Council by appropriate legislation at the next ensuing session of the Legislature;

Therefore, upon the recommendation of the Honourable the Minister of Municipal Affairs, the Executive Council advises that all taxes for municipal, school and hospital levied and imposed under the aforesaid provisions of *The Town and Village Act*, *The Municipal District Act* and *The Improvement Districts Act* shall be waived and remitted in so far as they affect a resident of the town or village, municipal or improvement district who was a member of the non-military personnel engaged in the construction of defence projects in the Province of Alberta and who is normally a resident in the United States of America.

(Signed) W. A. FALLOW,
Acting Chairman.

O.C. 1883-43.

Approved and Ordered,

(Signed) J. C. BOWEN,
Lieutenant Governor.

Edmonton, Tuesday, December 14th, 1943.

The Executive Council has had under consideration the report of the Honourable the Minister of Education, dated December 9th, 1943, stating that:

Whereas by Order in Council numbered 1442-43, dated the 14th day of September, 1943, it was ordered that all taxes for municipal, school and hospital, levied and imposed under the provisions of *The Town and Village Act*, *The Municipal District Act* and *The Improvement Districts Act*, shall be waived and remitted, in so far as they affect a resident of the town or village, municipal or improvement district who was a member of the non-military personnel engaged in the construction of defence projects in the Province of Alberta, and who is normally a resident in the United States of America; and

Whereas no provision was made in the said Order in Council with respect to taxes levied under the provisions of *The School Taxation Act*, and it is desirable that such provision be made;

Therefore, upon the recommendation of the Honourable the Minister of Education, the Executive Council advises that Order in Council numbered 1442-43 be and is hereby amended as follows:

- (a) By striking out the words "and The Improvement Districts Act," where the same occur therein, and substituting therefor the words "*The Improvement Districts Act* and *The School Taxation Act*."
- (b) By striking out the words "municipal or improvement district," where the same occur therein, and by substituting therefor the words "municipal, improvement, or school district."

(Signed) ERNEST C. MANNING,
Chairman.

No. 35.

FOURTH SESSION
NINTH LEGISLATURE

8 GEORGE VI

1944

BILL

An Act to exempt Certain Persons
ordinarily Residents of the United
States of America from the Pay-
ment of Minimum Taxes.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.

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