

1989 BILL-23

First Session, 22nd Legislature, 38 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 23

TOBACCO TAX AMENDMENT ACT, 1989

THE PROVINCIAL TREASURER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 23

1989

TOBACCO TAX AMENDMENT ACT, 1989

(Assented to _____, 1989)

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

- 1 *The Tobacco Tax Act is amended by this Act.*
- 2 *Section 3(1) is amended*
 - (a) *in clause (a) by striking out "\$0.04" and substituting "\$0.048";*
 - (b) *in clause (b) by striking out "\$0.10" and substituting "\$0.12";*
 - (c) *in clause (c) by striking out "\$0.20 on" and substituting "0.24 on";*
 - (d) *in clause (d) by striking out "\$0.30" and substituting "\$0.36";*
 - (e) *in clause (e) by striking out "\$0.50" and substituting "\$0.60";*
 - (f) *in clause (f) by striking out "\$0.75" and substituting "\$0.90";*
 - (g) *in clause (g) by striking out "\$1" and substituting "\$1.20";*
 - (h) *in clause (h) by striking out "\$0.015" and substituting "\$0.02"*
- 3 *This Act is deemed to have come into force on June 9, 1989.*

Explanatory Notes

1 This Bill will amend chapter T-5.1 of the Statutes of Alberta, 1983.

2 Section 3(1) presently reads:

3(1) Every consumer shall pay to Her Majesty in right of Alberta a tax computed at the rate of

- (a) \$0.04 on every cigarette purchased by him;*
- (b) \$0.10 on every cigar purchased by him for a retail price of not more than \$0.20;*
- (c) \$0.20 on every cigar purchased by him for a retail price of more than \$0.20 and not more than \$0.40;*
- (d) \$0.30 on every cigar purchased by him for a retail price of more than \$0.40 and not more than \$0.60;*
- (e) \$0.50 on every cigar purchased by him for a retail price of more than \$0.60 and not more than \$1;*
- (f) \$0.75 on every cigar purchased by him for a retail price of more than \$1 and not more than \$1.50;*
- (g) \$1 on every cigar purchased by him for a retail price of more than \$1.50;*
- (h) \$0.015 on every gram or part of a gram of any tobacco, other than cigarettes and cigars, purchased by him.*

3 Coming into force.