

2023 Bill 1

First Session, 31st Legislature, 2 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 1

ALBERTA TAXPAYER PROTECTION
AMENDMENT ACT, 2023

THE PREMIER

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 1

BILL 1

2023

ALBERTA TAXPAYER PROTECTION AMENDMENT ACT, 2023

(Assented to , 2023)

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

Amends RSA 2000 cA-36

1 The *Alberta Taxpayer Protection Act* is amended by this Act.

2 The preamble is amended by repealing the 3rd and 4th recitals and substituting the following:

WHEREAS Alberta has low personal and corporate income taxes;

WHEREAS a general provincial sales tax and income tax increases are not desirable; and

WHEREAS the opinion of the people of Alberta should be obtained directly before any legislation that imposes a general provincial sales tax or an income tax increase is introduced;

3 The following is added before section 1:

Interpretation

0.1 The following are income tax increases for the purposes of this Act:

Explanatory Notes

1 Amends chapter A-36 of the Revised Statutes of Alberta 2000.

2 The preamble presently reads:

WHEREAS the people of Alberta want to maintain the Alberta Advantage;

WHEREAS Alberta is the only province in Canada that does not have a general provincial sales tax;

WHEREAS a general provincial sales tax is not a desirable tax; and

WHEREAS the opinion of the people of Alberta should be obtained directly before any legislation that levies a general provincial sales tax is introduced;

3 Interpretation.

- (a) an increase of a rate of tax applicable to an amount of taxable income under section 6.1(1)(a) of the *Alberta Personal Income Tax Act*;
- (b) a reduction of an amount expressed in dollars in section 8(1)(a) to (c) of the *Alberta Personal Income Tax Act*, after accounting for any adjustments to the amount under section 44.2 of that Act;
- (c) an increase of a rate of tax payable by a corporation under section 21 of the *Alberta Corporate Tax Act*;
- (d) a reduction of an amount expressed as a percentage in section 22 of the *Alberta Corporate Tax Act* and used to calculate a corporation's deduction under that section, if that reduction is not made at the same time and in an amount equal to or less than a reduction of the applicable rate of tax under section 21 of that Act.

4 Section 1 is repealed and the following is substituted:

Referendum required

1 A member of Executive Council may introduce in the Legislative Assembly a Bill that imposes a general provincial sales tax or an income tax increase only if, before the introduction of the Bill, the Chief Electoral Officer announces the result of a referendum conducted under this Act on a question that relates to the general provincial sales tax or income tax increase.

5 Section 2 is amended by adding "or an income tax increase" after "the imposition of a general provincial sales tax".

6 Section 4 is repealed and the following is substituted:

Referendum procedure

4(1) Sections 0.1, 4, 5 and 6 to 11 of the *Referendum Act*, and the regulations made under that Act in relation to those sections, apply to the conduct of a referendum ordered under this Act.

(2) For the purpose of subsection (1),

4 Section 1 presently reads:

1 A member of the Executive Council may introduce in the Legislative Assembly a Bill that imposes a general provincial sales tax only if, before the introduction of the Bill, the Chief Electoral Officer announces the result of a referendum conducted under this Act on a question that relates to the imposition of the tax.

5 Section 2 presently reads:

2 The Lieutenant Governor in Council may order the holding of a referendum that relates to the imposition of a general provincial sales tax.

6 Section 4 presently reads:

4(1) Sections 4, 5 and 6 to 11 of the Referendum Act apply to a referendum held under this Act.

(2) An order under section 2 of this Act is deemed to be an order under section 1 of the Referendum Act for the purposes of section 5 of that Act.

- (a) the reference in sections 4 and 5 of the *Referendum Act* to section 1 or 2 of that Act shall be read as a reference to section 2 of this Act,
- (b) the reference in section 7.1 of the *Referendum Act* to a referendum held under that Act shall be read as a reference to a referendum held under this Act,
- (c) the reference in section 8(7) of the *Referendum Act* to a referendum under that Act shall be read as a reference to a referendum under this Act, and
- (d) the reference in section 9(2) of the *Referendum Act* to the Minister responsible for the administration of that Act shall be read as a reference to the Minister responsible for the administration of this Act.

RECORD OF DEBATE

Stage	Date	Member	From	To
		Interventions	From	To
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