

BYLAW No. 27-63

A BYLAW TO PROVIDE FOR THE IMPOSING OF AN AMUSEMENT TAX

The council of the Rural Municipality of North Battleford No. 437 enacts as follows:

1. In this bylaw unless the context otherwise requires the expression:
  - (a) "Tax" shall mean the tax hereby imposed on persons attending places of amusement.
  - (b) "Place of Amusement" shall mean and include all buildings or open areas whether fenced or unfenced to which persons are admitted at a fixed price or for a collection, and without in any way limiting the generality of the foregoing, shall include the following - a theatre, moving picture theatre, open air theatre, amusement hall, concert hall, music hall, dance hall, or pavilion, circus, menagerie, side show, carnival, collection of side shows, race course, race track, baseball park or grounds, athletic park or grounds, amusement park or grounds, football grounds, skating rink, or other place where an exhibition or entertainment is given or game played.
  - (c) "Exempt Persons" wherever used in this bylaw shall mean and include the following: Persons attending concerts or entertainments given for the raising of funds to be used solely for the purchase of equipment for educational purposes within the schools in which said concerts are given by the pupils themselves, or by their teachers or both, in the Public or Separate Schools, or Collegiate Institutes.
  - (d) "Person" shall mean and include any individual, company, corporation, syndicate, club or organized group of individuals.
  - (e) "Admission to a place of amusement" shall mean and include any charge made at the gate or door thereof and shall also include admissions to a reserved seat, a grandstand or any other additional charge made or collection taken for any special privilege given within said place of amusement.
2. Every person shall, before conducting or operating any place of amusement, obtain from the Secretary of the R.M. of North Battleford No. 437 a form approved by the council, which he shall fully and properly fill in and duly execute and return to the Secretary, who shall if satisfied that this bylaw has been complied with and that the Trustee named is satisfactory, issue a permit to conduct or operate the place of amusement petitioned for.
3. The tax imposed upon every person paying an admission to any place of amusement shall be collected by the person named in the application filed with the Secretary as provided in Section 2, who shall be deemed to be a trustee to collect the tax for the R.M. of North Battleford No. 437 and to account and pay same to the Secretary when and as herein provided, and at no time shall the relationship of the debtor and creditor be deemed to exist between the said Trustee and the council with respect to the said tax so received by him.
4. Weekly returns shall be made of all admissions to each place of amusement and the tax based thereon paid to the Secretary on each Tuesday between the hours of 10 a.m. and 5 p.m. in the case of all places of amusement regularly operated as such, and in all other cases where the amusement is operated for less than a week, on the last day or the day immediately following the last day that same is operated unless such day is a holiday and then on the following day and within the hours above mentioned.
5. The said Trustee shall receive for the use of the applicant as remuneration for the collecting, accounting for and paying of said tax, 10% of the gross proceeds of the tax within five days of the filing of his return properly filled in of the admissions to the place of amusement therein for the period mentioned in said return, duly verified by statutory declaration as to its correctness, together with the payment of said tax.
6. In the case of places of amusement regularly operated, if the management has an employee, who is bonded, he shall be appointed as Trustee for the collection of said tax on admissions to the place of amusement with which he is connected and his bond shall, in addition to the other things that he is thereby required to do and observe, provide that he shall receive and properly account to and pay to the Secretary all of the tax imposed on said admissions.
7. The Secretary is hereby authorized, in the case of any difference of opinion as to who should act as Trustee, to name such Trustee.

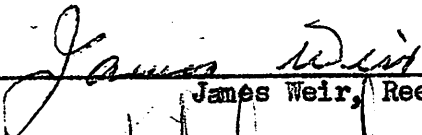
8. All persons, excepting exempt persons, attending any place of amusement, shall pay the tax hereby imposed at the following rate:


11 Cents up to 21 Cents.....	1 Cent
Over 21 Cents but not exceeding 40 Cents.....	2 Cents
Over 40 Cents but not exceeding 60 Cents.....	4 Cents
Over 60 Cents but not exceeding 75 Cents.....	6 Cents
Over 75 Cents but not exceeding 90 Cents.....	7 Cents
Over 90 Cents but not exceeding 1 Dollar.....	9 Cents
Over \$1.00, 10% of the price of admission, less any fractional part of a cent.	

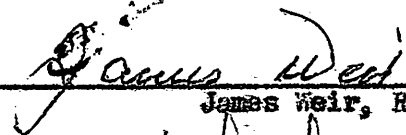
9. The tax on a pass or complimentary ticket shall be calculated on the highest admission charged at such place of amusement in effect at the time the pass or complimentary ticket is used.
10. Where any owner of a place of amusement desires to sell season or term tickets he shall collect the tax thereon at the time of sale thereof and report and pay the said tax so collected to the Secretary with his ordinary weekly returns.
11. Where the admission is by means of a collection the Trustee shall pay to the Secretary 6% of the total amount of such collection.
12. The owner of a place of amusement and his employees thereat shall not be required to pay the tax on entering his place of amusement.
13. Where it appears desirable for the better collection of the tax hereby imposed, the council may issue amusement tax tickets and require the Trustee to sell same and account in such manner as they may direct.
14. The council may from time to time prescribe forms for returns and make regulations not inconsistent with the provisions of this bylaw and for the better enforcement thereof.
15. The information contained in the returns required herein shall be used solely for the purpose of checking the accuracy of the tax collection; shall be regarded as strictly confidential, and it shall be deemed an offence subjecting the offender to the penalties herein provided for to make said information public or to use it for any other purpose than the foregoing except in any compilation necessary for the information of council, when information shall be so compiled that the revenues of individual amusement places cannot be identified. Nothing in this section contained shall prevent the use of such information on any prosecution under the provisions of this bylaw or of any statute now or hereafter in force.
16. Failure on the part of the applicant or the Trustee to do and observe anything that by the terms hereof he is required to do or observe, shall be deemed a breach of this bylaw.
17. A licensee of premises used as a place of public amusement shall before allowing his premises to be so used require the production of a permit as provided for by this bylaw.
18. Any person convicted of any breach of the provisions of this bylaw shall be liable to the penalties provided in the General Penalty Bylaw of the municipality.
19. Bylaw No. A.55, passed by council on April 7, 1953, and amending Bylaw No. 4-54, passed by council on September 7, 1954, are hereby repealed.

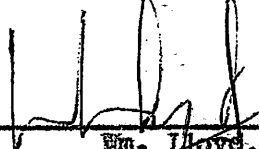


Certified a true copy of the bylaw adopted by resolution of the council on the 7th day of May, A.D. 1963.

  
James Weir, Reeve

  
Wm. Lloyd, Sec.-treas.

  
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