



Province of Alberta

ALBERTA TAXPAYER PROTECTION ACT

Revised Statutes of Alberta 2000
Chapter A-36

Current as of July 23, 2020

Office Consolidation

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ALBERTA TAXPAYER PROTECTION ACT

Chapter A-36

Preamble

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;

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

Referendum required

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.

1995 cA-37.8 s1

Holding a referendum

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

1995 cA-37.8 s2

Question to be asked

3 The question or questions to be put to the electors at a referendum held under this Act shall be determined by a resolution of the Legislative Assembly on the motion of a member of the Executive Council.

1995 cA-37.8 s3

Procedure

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.

RSA 2000 cA-36 s4;2020 s20 s9



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