

1991
(Second Session)

CHAPTER 2

An Act to amend The Education and Health Tax Act

(Assented to December 22, 1991)

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

Short title1 **This Act may be cited as The Education and Health Tax Amendment Act, 1991 (No. 2).**

R.S.S. 1978, c.E-3, section 8 amended

2 Subsection 8(1) of The Education and Health Tax Act is amended:

(a) by adding the following clause before clause (a.1):

“(a) adults' clothing and adults' footwear where the selling price for each article is less than \$300”;

(b) by repealing clause (b.1);

(c) by adding the following clauses after clause (d):

“(e) Bibles, testaments, prayer books, missals and hymn books;

“(f) books, magazines and periodicals”;

(d) by adding the following clause after clause (g):

“(g.1) children's clothing and children's footwear”;

(e) by repealing clause (m) and substituting the following:

“(m) drugs and medicines:

(i) for internal use, including injections and inhalants;

(ii) prescribed by a duly qualified medical practitioner;

(iii) for external use and recognized as standard household medicaments; or

(iv) for veterinary purposes, including sprays for warbles and similar diseases”;

(f) by repealing subclauses (n)(i) and (ii) and substituting the following:

“(i) a residential dwelling unit or a farm;

“(ii) heating a building where the heating is produced solely by the electricity”;

(g) by adding the following clause after clause (r):

“(s) food and drink”;

(h) in clause (v):

(i) by repealing subclause (i); and

(ii) by striking out “subclause (i)” in subclause (iii) and substituting “subclause (i.1)”;

(i) by repealing clause (aa.1);

(j) by adding the following clause after clause (cc):

“(dd) newspapers”;

(k) by adding the following clause after clause (ll):

“(mm) tobacco products taxable under The Tobacco Tax Act”; **and**

(l) by adding the following clause after clause (qq):

“(rr) yard goods where the selling price for each article is less than \$300”.

Coming into force³ This Act comes into force on the day of assent but is retroactive and is deemed to have been in force on and from October 22, 1991.