

1992

CHAPTER 48

An Act to amend *The Education and Health Tax Act*

(Assented to August 24, 1992)

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

Short title

1 **This Act may be cited as *The Education and Health Tax Amendment Act, 1992*.**

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

2 ***The Education and Health Tax Act* is amended in the manner set forth in this Act.**

Section 5 amended

3 **Section 5 is amended:**

(a) **in subsection (1):**

(i) **by striking out "7%" and substituting "8%"; and**

(ii) **by striking out ", other than beer and liquor as defined in *The Liquor Act*,";**

(b) **by striking out "7%" in subsection (2) and substituting "8%";**

(c) **by striking out "3.5%" in subsection (2.1) and substituting "4%";**

(d) **by striking out "7%" in subsection (3) and substituting "8%";**

(e) **by striking out "7%" in clause (7)(a) and substituting "8%";**

(f) **by striking out "7%" in subsection (13) and substituting "8%";**

(g) **by striking out "7%" in subsection (14) and substituting "8%";**

(h) **by striking out "7%" in subsection (15) and substituting "8%";**

(i) **by striking out "35" in subsection (18) and substituting "31"; and**

(j) **by striking out "35" in subsection (19) and substituting "31".**

Section 8 amended

4 **Clause 8(1)(mm) is repealed.**

Coming into force

5 **This Act comes into force on the day of assent, but is retroactive and is deemed to have been in force on and from May 8, 1992.**