

1993

CHAPTER 48

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

(Assented to May 31, 1993)

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, 1993*.

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) by striking out "8%" in subsection (1) and substituting "9%";
- (b) by striking out "8%" in subsection (2) and substituting "9%";
- (c) by striking out "4%" in subsection (2.1) and substituting "4.5%";
- (d) by striking out "8%" in subsection (3) and substituting "9%";
- (e) by striking out "8%" in clause (7)(a) and substituting "9%";
- (f) in subsection (13):
 - (i) by striking out "8%" and substituting "9%"; and
 - (ii) by adding "or (9.1)" after "subsection (9)" wherever it appears;
- (g) in subsection (14):
 - (i) by striking out "8%" and substituting "9%"; and
 - (ii) by adding "or (9.1)" after "subsection (9)";
- (h) by striking out "8%" in subsection (15) and substituting "9%";
- (i) by striking out "31¢" in subsection (18) and substituting "27¢"; and
- (j) by striking out "31¢" in subsection (19) and substituting "27¢".

Section 8 amended

4 Subsection 8(1) is amended:

(a) by repealing clause (a);

(b) by adding the following clause before clause (nn):

“(mm.1) telephone services using 1-800 telephone lines”; and

(c) by repealing clause (rr).

Section 29 amended

5 Subsection 29(1) is amended by striking out “five per cent” wherever it appears and in each case substituting “6%”.

Coming into force

6(1) Subject to subsections (2) and (3), this Act comes into force on the day of assent.

(2) Clauses 3(a) to (e), subclauses 3(f)(i) and (g)(i), clauses 3(h) to (j) and 4(a) and (c) and section 5 of this Act come into force on the day of assent, but are retroactive and are deemed to have been in force on and from March 19, 1993.

(3) Clause 4(b) of this Act comes into force on the day of assent, but is retroactive and is deemed to have been in force on and from April 1, 1993.