

2013

CHAPTER 11

An Act to amend *The Horse Racing Regulation Act* and to make consequential amendments to *The Revenue and Financial Services Act* and *The Revenue Collection Administration Regulations*

(Assented to May 15, 2013)

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 Horse Racing Regulation Amendment Act, 2013*.

R.S.S. 1978, c.H-7, section 6 repealed

2 **Section 6 of *The Horse Racing Regulation Act* is repealed.**

S.S. 1983, c.R-22.01, section 47 amended

3 **Subsection 47(1) of *The Revenue and Financial Services Act* is amended:**

(a) **by repealing subclause (a)(vi); and**

(b) **by repealing subclause (e)(v).**

R.R.S. c.R-22.01 Reg 2, Part V repealed

4 **Part V of *The Revenue Collection Administration Regulations* is repealed.**

Transitional

5(1) In this section:

(a) **“former provisions”** means the provisions mentioned in sections 2 to 4 of this Act as those provisions existed before the coming into force of this Act;

(b) **“minister”** means the member of the Executive Council to whom for the time being the administration of *The Revenue and Financial Services Act* is assigned;

(c) **“operator”** means operator as defined in subsection 6(1) of *The Horse Racing Regulation Act* as that subsection existed before the coming into force of this Act.

(2) Notwithstanding the repeal of the former provisions, with respect to horse races conducted before the coming into force of this Act:

(a) in accordance with the former provisions, every operator shall collect and remit all taxes imposed pursuant to the former provisions;

- (b) subject to subsection (3), every operator shall preserve for six years all books, accounts, records and documents required by the former provisions; and
 - (c) the former provisions remain in force and continue to apply with respect to the taxes to be collected and remitted pursuant to the former provisions.
- (3) On the application of an operator, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in clause (2)(b).

Coming into force

- 6(1)** Subject to subsection (2), this Act comes into force on April 1, 2013.
- (2) If this Act is assented to after April 1, 2013, this Act comes into force on assent but is retroactive and is deemed to have been in force on and from April 1, 2013.