

**1997**

## **CHAPTER 9**

An Act to amend *The Education and Health Tax Act* (No. 2)

(Assented to May 9, 1997)

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, 1997* (No. 2).

**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 3 amended**

**3** **Clause 3(1)(e) is repealed.**

**Section 5 amended**

**4(1)** **Subsection 5(1) is amended by striking out “9%” and substituting “7%”.**

**(2)** **Subsection 5(2) is amended by striking out “9%” and substituting “7%”.**

**(3)** **Subsection 5(2.1) is amended by striking out “4.5%” and substituting “3.5%”.**

**(4)** **Subsection 5(3) is amended by striking out “9%” and substituting “7%”.**

**(5)** **Clause 5(7)(a) is amended by striking out “9%” and substituting “7%”.**

**(6)** **Subsection 5(13) is amended by striking out “9%” and substituting “7%”.**

**(7)** **Subsection 5(14) is amended by striking out “9%” and substituting “7%”.**

**(8)** **Subsection 5(15) is amended by striking out “9%” and substituting “7%”.**

**(9)** **Subsection 5(17.1) is repealed and the following substituted:**

“(17.1) Where a vendor imposes a penalty for the late payment of an invoice by a consumer or user, the penalty is to be excluded in determining the value of any tangible personal property or taxable service”.

**(10)** **Subsection 5(17.2) is amended in the portion that follows clause (b) by adding “or for early payment” after “volume purchase”.**

**(11)** **Subsection 5(18) is amended by striking out “27c” and substituting “35c”.**

**(12)** **Subsection 5(19) is amended by striking out “27c” and substituting “35c”.**

**Section 5.5 amended****5 Subsection 5.5(2) is repealed and the following substituted:**

“(2) For the purposes of subsection (1), the tax rate with respect to an interjurisdictional vehicle is the rate shown opposite the appropriate year for the interjurisdictional vehicle:

<b>Year</b>	<b>Truck Tax Rate</b>	<b>Bus Tax Rate</b>
the acquisition year	3.294%	2.059%
the calendar year following the acquisition year	2.646%	1.654%
the second calendar year following the acquisition year	2.177%	1.360%
the third calendar year following the acquisition year	1.838%	1.149%
the fourth calendar year following the acquisition year	1.597%	0.998%
the fifth calendar year following the acquisition year	1.577%	0.986%
the sixth calendar year following the acquisition year	1.509%	0.943%
the seventh calendar year following the acquisition year	1.486%	0.929%
the eighth calendar year following the acquisition year	1.497%	0.936%
the ninth and subsequent calendar years following the acquisition year	1.533%	0.958%”.

**Section 8 amended****6 Subsection 8(1) is amended:****(a) by adding the following clause after clause (bb):**

“(bb.1) medical devices and monitoring equipment prescribed in the regulations”; **and**

**(b) in clause (mm.1) by adding “or 1-888” after “1-800”.****Section 29 amended****7 Subsection 29(1) is amended by striking out “6%” wherever it appears and in each case substituting “5%”.****Section 34 repealed****8 Section 34 is repealed.****Coming into force**

**9** This Act comes into force on assent but is retroactive and is deemed to have been in force on and from March 21, 1997.