

1999

CHAPTER 17

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

(Assented to May 6, 1999)

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, 1999*.

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(1) Subsection 5(1) is amended by striking out “ 7% ” and substituting “ 6% ”.

(2) Subsection 5(2) is amended by striking out “ 7% ” and substituting “ 6% ”.

(3) Subsection 5(2.1) is amended by striking out “ 3.5% ” and substituting “ 3.0% ”.

(4) Subsection 5(3) is amended:

- (a)** by striking out “, (21) and (22) ” and substituting “ and (21) ”; and
- (b)** by striking out “ 7% ” and substituting “ 6% ”.

(5) Clause 5(7)(a) is amended by striking out “ 7% ” and substituting “ 6% ”.

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

(7) Subsection 5(14) is amended by striking out “ 7% ” and substituting “ 6% ”.

(8) Subsection 5(15) is amended by striking out “ 7% ” and substituting “ 6% ”.

(9) Subsection 5(18) is amended by striking out “ 35¢ ” and substituting “ 41¢ ”.

(10) Subsection 5(19) is amended:

- (a)** by striking out “ Subject to subsection (22), if ” and substituting “ If ”; and
- (b)** by striking out “ 35¢ ” and substituting “ 41¢ ”.

(11) Subsection 5(21) is amended by striking out “, (20) and (22)” and substituting “ and (20)”.

(12) Subsection 5(22) is repealed.

Section 5.5 amended

4 Subsection 5.5(2) is repealed and the following substituted: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:

<u>YEAR</u>	<u>TRUCK TAX RATE</u>	<u>BUS TAX RATE</u>
the acquisition year	2.823%	1.765%
the calendar year following the acquisition year	2.268%	1.418%
the second calendar year following the acquisition year	1.866%	1.166%
the third calendar year following the acquisition year	1.575%	0.985%
the fourth calendar year following the acquisition year	1.369%	0.855%
the fifth calendar year following the acquisition year	1.352%	0.845%
the sixth calendar year following the acquisition year	1.293%	0.808%
the seventh calendar year following the acquisition year	1.274%	0.796%
the eighth calendar year following the acquisition year	1.283%	0.802%
the ninth and subsequent calendar years following the acquisition year	1.314%	0.821%”.

Section 8 amended

5 Subsection 8(1) is amended:

(a) in the portion preceding clause (a) by striking out “when purchased by retail sale in the province”; and

(b) by repealing clause (mm.1) and substituting the following:

“(mm.1) toll-free telephone services as prescribed in the regulations”.

Coming into force

6(1) Subject to subsection (2), this Act comes into force on assent.

(2) Sections 3 and 4 of this Act come into force on assent but are retroactive and are deemed to have been in force on and from March 27, 1999.