



CHAPTER 63.

An Act to provide for the Collection of a Tax on Persons attending Places of Amusement.

[Assented to 19th May, 1917.]

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

1. This Act may be cited as the "Amusements Tax Act" Short title
2. In this Act— Interpretation
 - "Minister" shall mean the Minister of Finance: "Minister"
 - "Owner" of a place of amusement shall mean and include any individual, firm, association, company, or corporation operating a place of amusement in the Province. "Owner"
 - "Place of amusement" shall mean and include any theatre, moving-picture theatre, open air theatre, amusement hall, concert-hall, music-hall, circus, menagerie, racecourse, baseball park, athletic park, amusement park, skating-rink, or other place where an exhibition or entertainment is given or game played and an entrance fee is charged or collected through the sale of tickets or otherwise. "Place of amusement"
3. Every person attending an exhibition, performance, or entertainment at a place of amusement shall, upon each admission thereto, pay to His Majesty for the public uses of the Province a tax, as follows.— Tax on persons attending performance.
 - (a.) When the price of admission is not more than five cents, a tax of one cent:
 - (b.) When the price of admission is more than five cents and not more than fifteen cents, a tax of two cents:
 - (c.) When the price of admission is more than fifteen cents and not more than twenty-five cents, a tax of three cents:

- (d.) When the price of admission is more than twenty-five cents and not more than forty cents, a tax of four cents:
- (e.) When the price of admission is more than forty cents and not more than seventy-five cents, a tax of five cents:
- (f.) When the price of admission is more than seventy-five cents and not more than one dollar and twenty-five cents, a tax of ten cents:
- (g.) When the price of admission is more than one dollar and twenty-five cents and not more than one dollar and fifty cents, a tax of fifteen cents:
- (h.) When the price of admission is more than one dollar and fifty cents and not more than two dollars, a tax of twenty cents:
- (i.) When the price of admission is more than two dollars and not more than two dollars and fifty cents, a tax of twenty-five cents:
- (j.) When the price of admission is more than two dollars and fifty cents, a tax of fifty cents.

Collection of tax.

4. The tax shall be collected by the owner of the place of amusement by means of tickets, and the Minister may allow the owner or any other person such commission upon the sale of the tickets as may be fixed by the Lieutenant-Governor in Council.

Tickets.

5. The tickets shall be supplied by the Minister, and shall be in such form as he may prescribe.

Receptacle for tickets.

6. The owner of a place of amusement shall place at the entrance thereto a receptacle of such pattern as may be approved by the Minister for receiving and destroying the tickets sold under this Act.

Penalty for evading tax.

7. Every person who, without having previously paid the tax provided for by this Act, enters a place of amusement in the Province for the purpose of attending an exhibition, performance, or entertainment shall be liable, on summary conviction, to a penalty of not less than ten dollars and not more than two hundred dollars.

Penalty for non-collection.

8. Every owner of a place of amusement and every employee of an owner of a place of amusement who permits or authorizes, or is a party or privy to, the admission of any person to a place of amusement for the purpose of attending an exhibition, performance, or entertainment therein without payment of the tax provided for by this Act shall be liable, on summary conviction, to a penalty of not less than ten dollars nor more than two hundred dollars.

Powers of inspection.

9. Every constable or officer of the Provincial police and of every municipal police and every person authorized by the Minister may enter any place of amusement to ascertain if the provisions of this Act are complied with.

10. The Lieutenant-Governor in Council may make such regulations as may be deemed expedient for the purpose of carrying into effect the provisions of this Act, and may, as to patrons of any class or classes of places or amusement, increase the tax hereby imposed to an amount not exceeding twenty-five cents on each admission, and may exclude from the operation of the Act any class or classes of amusement.

11. The Censor appointed under the "Moving Pictures Act" shall be charged with the duty of enforcing the provisions of this Act under the direction of the Minister and in accordance with the regulations, and the Censor shall carry out and observe the directions given to him by the Minister in that behalf.

12. The provisions of this Act shall not apply to:—

- (a.) Entertainments of a religious or semi-religious nature conducted by any religious body or denomination:
- (b.) Any fair or exhibition held by any society or association subject to and governed by the provisions of the "Agricultural Act, 1915," or by any society or association mentioned in section 69 of that Act:
- (c.) Any exhibition of paintings:
- (d.) Any exhibition or entertainment the entire proceeds of which are devoted to patriotic or charitable uses.

Exemptions.

13. This Act shall come into operation on a day to be named by the Lieutenant-Governor by his Proclamation.

Commencement of Act

VICTORIA, B.C.

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