

1960

## c 341 Race Tracks Tax Act

Ontario

© Queen's Printer for Ontario, 1960

Follow this and additional works at: <http://digitalcommons.osgoode.yorku.ca/rso>

---

### Bibliographic Citation

*Race Tracks Tax Act*, SO 1966, c 341

### Repository Citation

Ontario (1960) "c 341 Race Tracks Tax Act," *Ontario: Revised Statutes*: Vol. 1960: Iss. 4, Article 37.

Available at: <http://digitalcommons.osgoode.yorku.ca/rso/vol1960/iss4/37>

## CHAPTER 341

## The Race Tracks Tax Act

**1.** In this Act,Interpre-  
tation

- (a) "person" includes an incorporated company, association and club;
- (b) "race meeting" means a series of races for horses;
- (c) "regulations" means the regulations made under this Act;
- (d) "Treasurer" means the Treasurer of Ontario. R.S.O. 1950, c. 327, s. 1.

**2.** Every person owning or operating a race track and holding a race meeting shall pay in advance before each race meeting for each day of the race meeting a tax of \$1. R.S.O. 1950, c. 327, s. 2.

Tax on race  
meetings

**3.—(1)** Every holder of a winning ticket issued under the pari-mutuel system upon a race run at a race meeting shall pay a tax at the rate of 5 per cent or such other rate as the Lieutenant Governor in Council prescribes upon the amount that would be payable to him if no percentage were deducted or retained by the person holding the race meeting in respect of such race.

Tax on bets

(2) The tax shall be collected by the person holding the race meeting as the agent of the Treasurer by deducting from the total amount bet or wagered upon such race, a sum equal to 5 per cent or such other rate as is prescribed of the amount so bet or wagered, and such sum shall be paid over to the Treasurer at the close of each day's racing. R.S.O. 1950, c. 327, s. 3.

Collection

**4.—(1)** Every person owning, operating or using a race track and holding a race meeting shall, within two weeks after the close of each race meeting, furnish to the Treasurer a detailed statement, verified by the affidavit of such person or of some other person satisfactory to the Treasurer,

Returns at  
close of  
meeting

- (a) of the moneys received and of the moneys paid out at or in connection with the race meeting;
- (b) of the total amount wagered on the track or tracks

at the race meeting in respect of which such person derived any benefit; and

(c) of the percentage or other portion thereof taken by such person.

Office and books

(2) Every person owning, operating or using a race track and holding a race meeting shall maintain an office at or near the race track and within Ontario at which at all times shall be kept the books of account and vouchers relating to the race track and any race meetings held by him, and, in the case of a company, association or club, the minute book shall also be kept at such office and the books of account, vouchers and minute book shall at all times be open to the inspection of the Treasurer or his duly accredited representative.

Access

(3) Such officers or clerks of the Treasury Department as are appointed by the Treasurer for the purpose of ascertaining the amount wagered in connection with the tax imposed by section 3 have access free of all charge at all times to all parts of any race track including the pari-mutual plant connected therewith during the progress of a race meeting.

Offences

(4) Every person opening or continuing a race meeting on any day in respect of which the tax imposed under this Act has not been paid or neglecting or refusing to deduct and pay over the tax mentioned in section 3, or neglecting to furnish the statement required by subsection 1, or to comply with subsection 2, is liable to a penalty of \$1,000 for every day during which the default continues, and where such person is a company, association or club, every director, manager or secretary thereof who wilfully authorizes or permits such default is liable to a like penalty.

Default

(5) Where default has been made by such person in the payment of the tax imposed by section 2, or in deducting and paying over the tax mentioned in section 3, or in making any return required by this section or under any other provision of this Act, or in complying with subsection 2, or such person is contravening any statute of Canada or of Ontario, any member of the Ontario Provincial Police Force, acting under the instructions of the Treasurer, may stop all racing upon the track of such person, or the holding of any further race meeting by such person. R.S.O. 1950, c. 327, s. 4.

Payment of tax

5. Where under any agreement or arrangement whenever entered into, a person conducting a race meeting upon a race course has leased, assigned or otherwise disposed of, or suffers or permits the enjoyment of the betting privileges or the operation of pari-mutuel machines upon or in connection with such race course to or by any other person, such other person

shall deduct and pay over to the Treasurer the tax imposed under this Act and this Act applies to such other person as well as to the person conducting such race meeting, and in the event of the neglect, refusal or failure of such other person to deduct and pay over the tax and to comply with this Act the person conducting the race meeting in respect of which such default occurs as well as such other person is liable to the penalties provided by this Act, and any member of the Ontario Provincial Police Force acting under the instructions of the Treasurer, may stop all racing upon the track upon which the race meeting is conducted or the holding of any further race meeting by such person. R.S.O. 1950, c. 327, s. 5.

**6.**—(1) For the purpose of obtaining any information that he deems necessary for the purposes of this Act, the Treasurer may,

(a) demand from any person such information as is indicated in a letter delivered or sent by prepaid mail to such person and every such person shall furnish to the Treasurer all such information that he has in his possession or under his control, in writing, within one month of the delivery or sending of such letter; or

(b) appoint any officer of the Treasury Department to make such inquiry as is necessary to obtain such information and for the purpose of such inquiry such officer has all the power and authority that may be conferred upon a commissioner under *The Public Inquiries Act*.

(2) Any act done or proceeding taken under either of the clauses of subsection 1 does not preclude the Treasurer from proceeding under the other clause. R.S.O. 1950, c. 327, s. 6.

**7.**—(1) The taxes and penalties imposed under this Act may be recovered by an action in any court in which a debt or money demand of a similar amount may be collected, and every such action shall be brought and executed in the name of the Treasurer or his name of office and may be continued by his successor in office as if no change had occurred, and shall be tried without a jury.

(2) Except where otherwise provided, the penalties imposed by this Act may be recovered in the manner provided by *The Summary Convictions Act* and are payable to the Treasurer. R.S.O. 1950, c. 327, s. 7.

**8.** The Lieutenant Governor in Council may make regulations,



- (a) authorizing or requiring the Deputy Treasurer or any other officer of the Treasury Department to exercise any power or impose any duty conferred or imposed upon the Treasurer by this Act;
- (b) prescribing the forms of returns required to be made by this Act and the information to be furnished therein;
- (c) providing for the manner of collecting the tax imposed by this Act;
- (d) authorizing the payment of remuneration to persons charged with the collection of the tax and prescribing the amount thereof;
- (e) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1950, c. 327, s. 8.

Affidavits  
and  
declarations

**9.** Declarations and affidavits in connection with this Act may be taken before any person having authority to administer an oath, or before any person specifically authorized for that purpose by the Lieutenant Governor in Council, but any person so specifically authorized shall not charge any fee therefor. R.S.O. 1950, c. 327, s. 9.

Information  
obtained  
under Act

**10.—(1)** No person employed in the service of Her Majesty shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under this Act, or allow any such person to inspect or have access to any written statement furnished under this Act.

Offence

**(2)** Every person who contravenes any provision of this section is guilty of an offence and liable to a fine of not more than \$200. R.S.O. 1950, c. 327, s. 10.

---