

1974

c 7 The Retail Sales Tax Amendment Act, 1974

Ontario

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CHAPTER 7

An Act to amend The Retail Sales Tax Act

Assented to April 19th, 1974

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subsection 7 of section 2 of *The Retail Sales Tax Act*, <sup>s. 2 (7),
amended</sup> being chapter 415 of the Revised Statutes of Ontario, 1970, is amended by striking out “by the Treasurer of Ontario on receipt” in the fourth and fifth lines and inserting in lieu thereof “on receipt by the Minister”.
- (2) Subsection 8 of the said section 2 is repealed and the <sup>s. 2 (8),
re-enacted</sup> following substituted therefor:
 - (8) Where a person has paid an amount under this Act ^{idem} as tax that is not payable as tax under this Act, such amount may be refunded upon receipt by the Minister of satisfactory evidence that the amount was wrongfully paid.
- 2.—(1) Subsection 1 of section 5 of the said Act, as amended <sup>s. 5 (1),
amended</sup> by the Statutes of Ontario, 1972, chapter 21, section 1, and 1973, chapter 23, section 4, is further amended by adding thereto the following paragraphs:
 20. used clothing or used footwear or a combination thereof sold by a religious, charitable, benevolent or non-profit organization in one transaction the total consideration for which does not exceed \$50;
 21. personal hygiene and household products, as defined by the Minister, purchased for household use and not for use in any commercial, industrial or institutional establishment;
 22. footwear, as defined by the Minister, the price of which does not exceed an amount determined by the Minister.

s. 5 (1),
par. 42,
amended

(2) Paragraph 42 of subsection 1 of the said section 5 is amended by striking out "and children's footwear" in the first line.

s. 7,
amended

3. Section 7 of the said Act is amended by adding thereto the following subsection:

Idem

(3a) Where it is shown to the satisfaction of the Minister that the tax calculated on the price of admission to a place of amusement, which is a community centre as defined in and for which aid has been granted under *The Community Centres Act*, at or in which an entertainment has been held by a municipality, was collected and paid to Her Majesty in right of Ontario in accordance with subsection 4 of section 2 and where the municipality files with the Minister a statement, verified by affidavit, giving in detail all receipts and expenses in connection with the entertainment and satisfies the Minister that the net proceeds were for the benefit of the municipality, there may be paid to the municipality an amount equal to that proportion of the tax so collected and paid which the net proceeds from admissions received by the municipality bear to the gross amount received by the municipality as the price of admission to such place of amusement.

R.S.O. 1970,
c. 73

Commence-
ment

4. This Act comes into force on the day it receives Royal Assent.

Short title

5. This Act may be cited as *The Retail Sales Tax Amendment Act, 1974*.