

1970

## c 8 The Race Tracks Tax Amendment Act, 1970

Ontario

© Queen's Printer for Ontario, 1970

Follow this and additional works at: [http://digitalcommons.osgoode.yorku.ca/ontario\\_statutes](http://digitalcommons.osgoode.yorku.ca/ontario_statutes)

---

### Bibliographic Citation

*The Race Tracks Tax Amendment Act, 1970*, SO 1970, c 8

### Repository Citation

Ontario (1970) "c 8 The Race Tracks Tax Amendment Act, 1970," *Ontario: Annual Statutes*: Vol. 1970, Article 10.

Available at: [http://digitalcommons.osgoode.yorku.ca/ontario\\_statutes/vol1970/iss1/10](http://digitalcommons.osgoode.yorku.ca/ontario_statutes/vol1970/iss1/10)

## CHAPTER 8

## An Act to amend The Race Tracks Tax Act

*Assented to May 4th, 1970*

*Session Prorogued November 13th, 1970*

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

1. Clause *a* of section 1 of *The Race Tracks Tax Act*, as enacted by section 1 of *The Race Tracks Tax Amendment Act, 1964*, is repealed and the following substituted therefor: R.S.O. 1960, c. 341, s. 1, cl. a (1964, c. 97, s. 1), re-enacted

(a) "Minister" means the Minister of Revenue.

2.—(1) Subsection 1 of section 4 of *The Race Tracks Tax Act*, as re-enacted by section 3 of *The Race Tracks Tax Amendment Act, 1964*, is amended by striking out "Comptroller" in the fourth line and in the seventeenth line and inserting in lieu thereof in each instance "Minister" and by striking out "Treasurer" in the sixth line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 4, subs. 1 (1964, c. 97, s. 3), amended

(2) Subsection 2 of the said section 4 is amended by striking out "Treasurer" in the ninth line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 4, subs. 2, amended

(3) Subsection 3 of the said section 4 is amended by striking out "Treasury Department" in the first line and inserting in lieu thereof "Department of Revenue" and by striking out "Treasurer" in the second line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 4, subs. 3, amended

(4) Subsection 5 of the said section 4 is amended by striking out "in the payment of the tax imposed by section 2, or" in the first and second lines and by striking out "Treasurer" in the eighth line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 4, subs. 5, amended

3. Section 5 of *The Race Tracks Tax Act* is amended by striking out "Treasurer" in the sixteenth line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 5, amended

R.S.O. 1960,  
c. 341, s. 6,  
subs. 1,  
re-enacted

4.—(1) Subsection 1 of section 6 of *The Race Tracks Tax Act*, as amended by section 4 of *The Race Tracks Tax Amendment Act, 1964*, is repealed and the following substituted therefor:

Obtaining  
information

(1) For the purpose of obtaining any information that he deems necessary for the purposes of this Act, the Minister 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 Minister all such information that he has in his possession or under his control, in writing, within thirty days of the delivery or sending of such letter; or

(b) appoint any officer of the Department of Revenue 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*.

R.S.O. 1960,  
c. 323

(2) Subsection 2 of the said section 6 is amended by striking out "Treasurer" in the second line and inserting in lieu thereof "Minister".

R.S.O. 1960,  
c. 341, s. 6,  
subs. 2,  
amended

R.S.O. 1960,  
c. 341, s. 7,  
subs. 1,  
amended

5.—(1) Subsection 1 of section 7 of *The Race Tracks Tax Act* is amended by striking out "Treasurer" in the fifth line and inserting in lieu thereof "Minister", and by striking out "and shall be tried without a jury" in the sixth and seventh lines.

R.S.O. 1960,  
c. 341, s. 7,  
subs. 3  
(1964, c. 97,  
s. 5),  
amended

(2) Subsection 3 of the said section 7, as enacted by section 5 of *The Race Tracks Tax Amendment Act, 1964*, is amended by striking out "Treasurer" in the third line and inserting in lieu thereof "Minister".

R.S.O. 1960,  
c. 341, s. 7a  
(1964, c. 97,  
s. 6),  
amended

6. Section 7a of *The Race Tracks Tax Act*, as enacted by section 6 of *The Race Tracks Tax Amendment Act, 1964*, is amended by striking out "of 6 per cent per annum" in the second and third lines and inserting in lieu thereof "prescribed by the regulations", so that the section shall read as follows:

Interest

7a. Any amount payable or to be remitted to the Treasurer under this Act bears interest at the rate prescribed by the regulations from the day on which such amount should have been paid or remitted to the Treasurer to the day of payment.

**7.** Section 7*b* of *The Race Tracks Tax Act*, as enacted by section 6 of *The Race Tracks Tax Amendment Act, 1964*, is amended by striking out "Comptroller" in the first line and in the third line and inserting in lieu thereof in each instance "Minister". R.S.O. 1960, c. 341, s. 7*b* (1964, c. 97, s. 6), amended

**8.—(1)** Subsection 1 of section 7*c* of *The Race Tracks Tax Act*, as enacted by section 6 of *The Race Tracks Tax Amendment Act, 1964*, is amended by striking out "Comptroller" in the first line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 7*c* (1964, c. 97, s. 6), subs. 1, amended

(2) Subsection 2 of the said section 7*c* is amended by striking out "Comptroller" in the first line and inserting in lieu thereof "Minister". R.S.O. 1960, c. 341, s. 7*c* (1964, c. 97, s. 6), subs. 2, amended

**9.—(1)** Clause *a* of section 8 of *The Race Tracks Tax Act* is repealed and the following substituted therefor: R.S.O. 1960, c. 341, s. 8, cl. *a*, re-enacted

(*a*) authorizing or requiring the Deputy Minister of Revenue or any other officer of the Department of Revenue to exercise any power or impose any duty conferred or imposed upon the Minister by this Act.

(2) The said section 8 is amended by adding thereto the following clause: R.S.O. 1960, c. 341, s. 8, amended

(*f*) prescribing the rate of interest payable on amounts payable to or to be remitted to the Treasurer under this Act.

**10.—(1)** This Act, except section 6, comes into force on the day it receives Royal Assent. Commencement

(2) Section 6 comes into force on the 1st day of June, 1970. Idem

**11.** This Act may be cited as *The Race Tracks Tax Amendment Act, 1970*. Short title

