

1927

c 32 Amusements Tax Act

Ontario

© Queen's Printer for Ontario, 1927

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

Bibliographic Citation

Amusements Tax Act, RSO 1927, c 32

Repository Citation

Ontario (1927) "c 32 Amusements Tax Act," *Ontario: Revised Statutes*: Vol. 1927: Iss. 1, Article 36.

Available at: <http://digitalcommons.osgoode.yorku.ca/rso/vol1927/iss1/36>

CHAPTER 32.

The Amusements Tax Act.

Interpretation.

1. In this Act,—

"Owner."

(a) "Owner" of a place of amusement shall mean individual, firm, company or corporation operating a place of amusement in Ontario; 1916, c. 9, s. 2, cl. (a).

"Place of amusement."

(b) "Place of amusement" shall mean and include theatre, moving picture hall, amusement hall, concert hall, music hall, circus, race-course, 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, and any hotel, restaurant, dining room or other place where dances are held and an entrance fee is charged or facilities for dancing provided or a performance given during the service of meals or refreshments. 1916, c. 9, s. 2, cl. (b); 1920, c. 11, s. 1.

Tax on person attending performance.

2. Every person attending a performance at a place of amusement shall, upon each admission thereto, pay to His Majesty for the use of Ontario, a tax of one cent, to be collected as herein provided. 1916, c. 9, s. 3.

Collection of tax.

3. The said tax shall be collected by the owner of the place of amusement by means of tickets or otherwise and the Treasurer of Ontario may allow the owner and other persons such commission upon the sale of the tickets or tax collected as may be fixed by the Lieutenant-Governor in Council. 1916, c. 9, s. 4; 1917, c. 27, s. 64.

Tickets.

4. The tickets shall be supplied to the owner of every place of amusement by the Treasurer of Ontario, and shall be in such form as may be prescribed by the regulations. 1916, c. 9, s. 5.

Receiving and destroying tickets.

5. The owner of a place of amusement shall place at the entrance thereto, a receptacle, of such pattern as may be approved by the Treasurer of Ontario for receiving and destroying the tickets sold under this Act. 1916, c. 9, s. 6.

6. Every person who, without having previously paid the tax provided for by this Act, enters a place of amusement in Ontario for the purpose of attending a performance, shall incur a penalty of not less than \$10 nor more than \$200. 1916, c. 9, s. 7. Penalty for evading tax.

7.—(1) 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 a performance therein without payment of the tax provided for by this Act, or who uses or resells a ticket which should have been destroyed, shall incur a penalty of not less than \$10 and not more than \$200. 1916, c. 9, s. 8; 1918, c. 20, s. 54. Penalty for non-collection.

(2) Every owner of a place of amusement contravening any of the regulations passed pursuant to this Act, shall incur a penalty of not less than \$10, and not more than \$200. 1918, c. 20, s. 54. Penalty.

8. The penalties imposed by this Act shall be recovered in the manner provided by *The Summary Convictions Act*, and shall be payable to the Treasurer of Ontario. 1916, c. 9, s. 9. Recovery and application of penalties. Rev. Stat. c. 121.

9. 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 of 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 and may make regulations for an allowance for tax tickets burned, spoiled or rendered useless or unfit for the purpose intended, or for which the owner may have no immediate use. 1916, c. 9, s. 10; 1917, c. 27, s. 65. Regulations.

10. Declarations or affidavits in connection with returns filed under this Act, as required by the regulations in that regard, may be taken before any person having authority to administer an oath, or before any person specially authorized for that purpose by the Lieutenant-Governor in Council, but any person so specially authorized shall not charge any fee therefor. 1918, c. 20, s. 55. Declarations and affidavits how taken.

11. The provisions of this Act shall not apply, save as to pass or complimentary admission, to any person paying not more than twenty-five cents in all for admission, reserved seat, and other charge. 1927, c. 10, s. 2. Exception where admission fee less than 25 cents.