



Bylaw No. 2003-102

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BYLAW NO. 2003-102

THE AMUSEMENT TAX BYLAW

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

1. The purpose of this Bylaw is to provide for an amusement tax on commercial cinemas in the City.

Authority

2. The authority for this Bylaw is *The Cities Act*, and in particular, section 8 and section 279 of the Act.

Definitions

3. In this Bylaw:

“**Act**” means *The Cities Act*;

“**commercial cinema**” means a motion-picture theatre at which an entrance or admission fee is charged but does not include a theatre owned by a non-profit corporation or a governmental body;

“**City**” means the City of Regina;

“**Director of Finance**” means the person appointed to the position of Director of Finance by the City Manager;

“**inspector**” means a license inspector of the City of Regina or a police officer with the Regina Police Service;

“**owner**” means the owner or operator of a commercial cinema.

Amusement Tax

- 4.(1) Pursuant to section 279 of the Act, every person attending a commercial cinema shall pay an amusement tax on each admission to the commercial cinema in an amount of ten percent of the price of admission charged, rounded off to the nearest cent.
- (2) Where a complimentary ticket or pass without monetary value is used to gain admission to a commercial cinema, the amusement tax in subsection (1) shall be

equal to ten percent of the highest admission price in effect at the commercial cinema at the time the complimentary ticket or pass is used.

- (3) Where a pass or coupon with a monetary value is used to gain admission to a commercial cinema, the amusement tax in subsection (1) shall be equal to ten percent of the face value of the pass or coupon.

Collection and Remittance of Tax

5. An owner shall collect the amusement tax from each person attending a commercial cinema.
6. An owner may retain a commission, for collecting the amusement tax on behalf of the City, in the amount of ten percent of the amusement tax collected.
- 7.(1) The owner shall remit the amusement tax collected each month to the City on or before the 20th day of the month following, together with the following information:
- (a) the number of admissions to the commercial cinema;
 - (b) the entrance or admission fees paid;
 - (c) the number of passes or complimentary tickets used;
 - (d) the total amount of tax calculated;
 - (e) the commission retained by the owner; and
 - (f) the amount of tax remitted to the City.
- (2) The Director of Finance may prescribe a form to be used by the owner to provide the information in subsection (1).
8. The owner shall remit the amusement tax to the Director of Finance who is a designated officer pursuant to clause 279(4)(g) of the Act.
9. The owner shall provide the City with the name of the person designated by the owner as the trustee for amusement tax at the commercial cinema.
- 10.(1) An inspector may enter a commercial cinema during the cinema's regular business hours for the purpose of:
- (a) ascertaining whether:
 - (i) a commercial cinema is in operation; or

- (ii) the Bylaw is being observed;
- (b) Serving notices concerning the tax.
- (2) An inspector entering a commercial cinema shall produce identification upon request of the owner.
- (3) No person shall obstruct or interfere with an inspector during an inspection of a commercial cinema.

Offences and Penalties

- 11.(1) Every person who contravenes any provision of this Bylaw is guilty of an offence and liable on summary conviction:
- (a) in the case of an individual, to a fine not exceeding \$10,000, to imprisonment for not more than one year, or both;
 - (b) in the case of a corporation, to a fine not exceeding \$25,000, to imprisonment of any directors of the corporation for not more than one year, or both.
- (2) The Court may, in default of payment of a fine imposed under subsection 1, also order imprisonment of the individual or any directors of the corporation for a term not exceeding one year.

Repeal of Bylaw

12. Bylaw No. 10036 is repealed.

Coming Into Force

13. This Bylaw comes into force on the day of its passage.

READ A FIRST TIME THIS 15th DAY OF DECEMBER, 2003.

READ A SECOND TIME THIS 15th DAY OF DECEMBER, 2003.

READ A THIRD TIME AND PASSED THIS 15th DAY OF DECEMBER, 2003.

P. FIACCO
Mayor

C. EDWARDS
Acting City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2003-102

THE AMUSEMENT TAX BYLAW

PURPOSE: To provide for an amusement tax on commercial cinemas operated in the City of Regina.

ABSTRACT: Section 279 of *The Cities Act* provides for the imposition of an amusement tax. This Bylaw imposes a 10% amusement tax on an admission to a commercial cinema, and allows the owner of the commercial cinema to retain 10% of the amusement tax collected. This Bylaw replaces Bylaw 10036 which was passed under *The Urban Municipality Act, 1984*.

PUBLIC HEARING: N/A

REFERENCE: Finance and Administration, December 2, 2003, FA03-67

AMENDS/REPEALS: Repeal Bylaw 10036

CLASSIFICATION: Regulatory

ORIGINATING DEPT.: Finance