

# **Bylaw No. 7978**

## **The Amusement Tax Bylaw, 2000**

**Codified to Bylaw No. 9588  
(July 29, 2019)**

# **BYLAW NO. 7978**

## **The Amusement Tax Bylaw, 2000**

The Council of The City of Saskatoon enacts:

### **Short Title**

1. This Bylaw may be cited as The Amusement Tax Bylaw, 2000.

### **Purpose**

2. The purpose of this Bylaw is to require that every person attending certain places of amusement pay a tax on each admission to the place of amusement.

### **Definitions**

3. In this Bylaw:
  - (a) (Repealed - Bylaw No. 8618) – June 25, 2007 – Effective – July 1, 2007.
  - (b) “City” means The City of Saskatoon;
  - (c) “inspector” means a person employed by The City of Saskatoon and authorized by the treasurer to act as an inspector for the purposes of this Bylaw; and
  - (d) (Repealed - Bylaw No. 8618) – June 25, 2007 – Effective – July 1, 2007.

### **Amusement Tax to be Charged**

4. (1) (Repealed - Bylaw No. 8618) – June 25, 2007 – Effective – July 1, 2007.
  - (1.1) Every person attending the midway at the Saskatoon Prairieland Annual Exhibition shall pay a tax on each admission to an amusement ride, a menagerie, a sideshow or other amusement on the midway.

- (2) The amount of the tax will vary with the amount of the entrance or admission fee, and shall be calculated as follows:

Admission or Entrance Fee Range (Incl. Tax)	Tax
\$0.26 - \$0.35	\$0.02
\$0.36 - \$0.50	\$0.03
\$0.51 - \$1.04	\$0.05
\$1.05 - \$1.59	\$0.10
\$1.60 - \$2.14	\$0.15
\$2.15 - \$3.00	\$0.20
\$3.01 - \$3.25	\$0.25
\$3.26 and over	9%

- (3) If a pass or complimentary ticket is used to gain admission to an amusement ride, a menagerie, a sideshow or other amusement on the midway at the Saskatoon Prairieland Annual Exhibition, tax shall be calculated and paid for such admission based on the equivalent value of the pass or complimentary ticket.

### Exemptions

5. Persons attending any classes of entertainment other than the midway at the Saskatoon Prairieland Annual Exhibition are exempted from paying amusement tax.

### Collection

6. (1) The Saskatoon Prairieland Annual Exhibition shall collect amusement tax on behalf of the City with respect to each admission to an amusement ride, a menagerie, a sideshow or other amusement on the midway at its annual Exhibition.
- (2) The Saskatoon Prairieland Exhibition Corporation shall be entitled to a commission of 5% of the amount of tax collected.
- (3) (Repealed - Bylaw No. 8618) – June 25, 2007 – Effective – July 1, 2007.

- (4) The Saskatoon Prairieland Exhibition shall remit the tax to the City on or before the 31<sup>st</sup> day of October immediately following the closing of its annual Exhibition.
- (5) In addition to remitting the amusement tax, the Saskatoon Prairieland Exhibition Corporation shall provide the City with an amusement tax return in a form approved by the City containing the following information:
  - (a) the number of admissions to the amusement rides, the menageries, the sideshows or other amusements on the midway;
  - (b) the entrance or admission fees paid;
  - (c) the number of passes or complimentary tickets used;
  - (d) the total amount of tax collected;
  - (e) the commission retained by the Saskatoon Prairieland Exhibition Corporation;
  - (f) the amount of tax remitted to the City; and
  - (g) the name of the person employed at the Saskatoon Prairieland Exhibition Corporation designated by the owner as the trustee for the collection of amusement tax.

### **Inspections**

7. (1) For the purpose of ensuring compliance with this Bylaw, any inspector may, at any reasonable time, enter and inspect any premises owned or occupied by the Saskatoon Prairieland Exhibition Corporation.
- (2) An inspector making an inspection under Subsection (1) may:
  - (a) examine books, records and documents; and
  - (b) require the production of documents and property for the purposes of examination or making copies.

- (3) When entering any place of amusement, the inspector may:
  - (a) enter with any equipment, machinery or materials that the inspector considers necessary for the purpose of the entry; and
  - (b) take any person who or thing that the inspector considers necessary to assist the inspector to fulfil the purpose of the entry.
- (4) Before entering any premises owned or occupied by the Saskatoon Exhibition Corporation, the inspector shall notify the owner or occupant, if the owner or occupant is present at the time of the entry, of the purpose of the entry.
- (5) While an inspector is carrying out the powers under this Section, no person shall:
  - (a) fail to comply with any reasonable request of the inspector;
  - (b) knowingly make any false or misleading statement to the inspector; or
  - (c) obstruct or interfere with the inspector.

### **Penalties**

8. Every person who contravenes any provision of this Bylaw is guilty of an offence and liable on summary conviction to a fine of not more than:
  - (a) \$2,000 in the case of an individual; or
  - (b) \$5,000 in the case of a corporation.

### **Bylaw No. 5724 Repealed**

9. Bylaw No. 5724, The Amusement Tax Bylaw, is repealed.

**Coming Into Force**

10. This Bylaw comes into force on January 1, 2001.

Read a first time this 2<sup>nd</sup> day of October, 2000.

Read a second time this 2<sup>nd</sup> day of October, 2000.

Read a third time and passed this 2<sup>nd</sup> day of October, 2000.

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"Henry Dayday"

Mayor

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"Marlene Hall"

A/City Clerk