

2008 Bill 206

First Session, 27th Legislature, 57 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 206

**ALBERTA PERSONAL INCOME TAX (PHYSICAL
ACTIVITY CREDIT) AMENDMENT ACT, 2008**

MR. RODNEY

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 206
Mr. Rodney

BILL 206

2008

ALBERTA PERSONAL INCOME TAX (PHYSICAL ACTIVITY CREDIT) AMENDMENT ACT, 2008

(Assented to _____, 2008)

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

Amends RSA 2000 cA-30

1 The *Alberta Personal Income Tax Act* is amended by this Act.

2 The following is added after section 12:

Credit for costs of organized physical activity

12.1(1) In this section,

- (a) “dependant” means a dependant of an individual under section 8(1)(a), (b), (d) or (e);
- (b) “eligible organization” means an organization approved by the Provincial Minister that provides programs of physical activity to individuals or groups;
- (c) “eligible physical activity” means a physical activity that does not provide an individual participant with remuneration;
- (d) “physical activity” means an activity that contributes to the development of an individual’s cardio-respiratory endurance, muscular strength, muscular endurance, flexibility or balance.

Explanatory Notes

1 Amends chapter A-30 of the Revised Statues of Alberta 2000.

2 Section added providing for the deduction of costs of organized physical activity.

(2) For the purpose of computing the tax payable under this Act for a taxation year by an individual, there may be deducted an amount determined by the formula

$$A \times (B - \$100)$$

where

- A is the specified percentage for the year;
- B is the total of the fees paid by the individual in the year for the individual and his or her dependants to participate in eligible physical activities.

(3) An individual must not deduct more than \$1500 of the fees paid for himself or herself in a taxation year.

(4) An individual must not deduct more than \$1500 for each dependant of the fees paid for that dependant in a taxation year.

(5) Subsection (2) does not apply unless the payment of the fees is proven by filing with the Provincial Minister a receipt in the prescribed form issued by an eligible organization.

3 Section 42 is amended by adding “,12.1” after “12”.

4 This Act comes into force on Proclamation.

3 Section 42 presently reads:

42 In computing an individual's tax payable under this Act, the following provisions must be applied in the following order:

sections 8, 9, 19, 10, 13.1, 13, 17, 15, 16, 20(2), 20(1), 12, 11, 18, 21, 22, 27, 23, 24 and 25.

4 Coming into force.

