

GREATER VANCOUVER TRANSIT ENHANCEMENT ACT

CHAPTER 16

Assented to November 14, 2011

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

South Coast British Columbia Transportation Authority Act

1 *Section 27.1 of the South Coast British Columbia Transportation Authority Act, S.B.C. 1998, c. 30, is amended*

(a) in subsection (1) in the definition of “fuel tax revenue” by striking out “sections 4 (1) (c) and (d) and 10 (1) (c) and (d)” and substituting “sections 4 (1) (c) and (d) (i) and 10 (1) (c) and (d) (i)”, and

(b) in subsections (2), (6) (a) and (8) by striking out “sections 4 (1) (d) and 10 (1) (d)” and substituting “sections 4 (1) (d) (i) and 10 (1) (d) (i)”.

2 *The following section is added:*

2012 Moving Forward Plan fuel tax

- 27.11** (1) In this section, “**director**” has the same meaning as in the *Motor Fuel Tax Act*.
- (2) The authority may, by bylaw referred to in subsection (5), set, as the rate of tax payable under sections 4 (1) (d) (ii) and 10 (1) (d) (ii) of the *Motor Fuel Tax Act*, a rate of tax that does not exceed \$0.02 per litre.
- (3) Before passing a bylaw referred to in subsection (2) of this section,
- (a) the authority must identify the rate of tax in a supplement, and
- (b) without limiting section 204 (c), the mayors’ council on regional transportation must, if it approves the supplement under section 204, provide the authority with a copy of the resolution approving the supplement.
- (4) The authority must not set a rate of tax under subsection (2) of this section unless the authority has received, in relation to the supplement referred to in subsection (3) (a), a copy of the resolution referred to in subsection (3) (b).
- (5) If the authority is entitled under subsection (4) to set a rate of tax under subsection (2), the authority may, by bylaw,

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- (a) set, as the rate of tax payable under sections 4 (1) (d) (ii) and 10 (1) (d) (ii) of the *Motor Fuel Tax Act*, the rate of tax, in an amount that does not exceed \$0.02 per litre, that the authority is authorized to set by the strategic plan that results from the approval of the supplement referred to in subsection (3) (a) of this section, and
- (b) set, as the date on which that rate of tax is to take effect, a date on or after April 1, 2012 that is
 - (i) at least 2 months after the date on which the bylaw is received by the director under subsection (6) of this section, and
 - (ii) the first day of a calendar month.
- (6) If the authority passes a bylaw under subsection (5), the authority must deliver the following to the director:
 - (a) a copy of the bylaw;
 - (b) a copy of the resolution of the mayors' council on regional transportation referred to in subsection (3) (b).
- (7) After delivering to the director the records referred to in subsection (6), the rate of tax payable under sections 4 (1) (d) (ii) and 10 (1) (d) (ii) of the *Motor Fuel Tax Act* is, effective on the later of the date set by the authority under subsection (5) (b) of this section and the date on which sections 4 (1) (d) (ii) and 10 (1) (d) (ii) of the *Motor Fuel Tax Act* come into force, the rate of tax set under subsection (5) (a).

Consequential Amendments

Motor Fuel Tax Act

3 *Section 4 (1) (d) of the Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, is repealed and the following substituted:*

- (d) inside the South Coast British Columbia transportation service region, must, in addition to the tax payable under paragraph (c), pay to the South Coast British Columbia Transportation Authority, at the time of purchase,
 - (i) tax on the gasoline at the rate, not exceeding 3¢ per litre, set under section 27.1 of the *South Coast British Columbia Transportation Authority Act*, and
 - (ii) tax on the gasoline at the rate, not exceeding 2¢ per litre, set under section 27.11 of the *South Coast British Columbia Transportation Authority Act*.

4 *Section 10 (1) (d) is repealed and the following substituted:*

- (d) inside the South Coast British Columbia transportation service region, must, in addition to the tax payable under paragraph (c), pay to the South Coast British Columbia Transportation Authority, at the time of purchase,
 - (i) tax on the fuel at the rate, not exceeding 3¢ per litre, set under section 27.1 of the *South Coast British Columbia Transportation Authority Act*, and
 - (ii) tax on the fuel at the rate, not exceeding 2¢ per litre, set under section 27.11 of the *South Coast British Columbia Transportation Authority Act*.

Transitional Provisions

Motor Fuel Tax Act transition – tax on purchase

- 5** (1) The terms used in this section and in section 6 have the same meanings as in the *Motor Fuel Tax Act*.
- (2) In this section and in section 6, “**effective date**” means the date that, under section 27.11 (7) of the *South Coast British Columbia Transportation Authority Act*, is the date on which the rate of tax set under section 27.11 (5) (a) of that Act takes effect.
- (3) A purchaser who buys gasoline or motive fuel before the effective date and takes delivery of that gasoline or motive fuel inside the South Coast British Columbia transportation service region on or after the effective date must pay to the South Coast British Columbia Transportation Authority tax on that gasoline or motive fuel at the rate set out in section 4 (1) (d) (ii) or 10 (1) (d) (ii), as applicable, of the *Motor Fuel Tax Act*.

Motor Fuel Tax Act transition – fixed-price contracts

- 6** (1) Subject to subsections (3) and (4) of this section, if a purchaser takes delivery of gasoline or motive fuel inside the South Coast British Columbia transportation service region on or after the effective date under a fixed-price contract described in subsection (2) and pays to the South Coast British Columbia Transportation Authority tax on the purchase of the gasoline or motive fuel under section 4 (1) (d) (ii) or 10 (1) (d) (ii), as applicable, of the *Motor Fuel Tax Act*, the director, on application and on receipt of evidence satisfactory to the director, must pay to the purchaser, from the consolidated revenue fund, a refund of tax paid under section 4 (1) (d) (ii) or 10 (1) (d) (ii).
- (2) For the purposes of subsection (1), a fixed-price contract must
- (a) have been entered into, in writing, by the purchaser and the seller before the date this Act receives First Reading in the Legislative Assembly, and

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- (b) specify the quantity of gasoline or motive fuel to be delivered under the contract.
- (3) No refund is to be paid under subsection (1) if
 - (a) the purchaser is entitled, under the fixed-price contract, to recover the tax imposed under section 4 (1) (d) (ii) or 10 (1) (d) (ii), or
 - (b) the purchaser receives delivery of the gasoline or motive fuel on or after the date that is one year after the effective date.
- (4) No refund is to be paid under subsection (1) of this section in respect of a quantity of gasoline or motive fuel tax that exceeds the quantity specified in the fixed-price contract.

Commencement

- 7** The provisions of this Act referred to in column 1 of the following table come into force as set out in column 2 of the table::

Item	Column 1 Provisions of Act	Column 2 Commencement
1	Anything not elsewhere covered by this table	The date of Royal Assent
2	Section 1	By regulation of the Lieutenant Governor in Council
3	Section 2	July 6, 2011
4	Sections 3 to 6	By regulation of the Lieutenant Governor in Council