

SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY

BYLAW NUMBER 132-2019

A Bylaw imposing Motor Fuel Tax

SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY
BYLAW 132-2019

A Bylaw imposing Motor Fuel Tax

WHEREAS pursuant to the *South Coast British Columbia Transportation Authority Act* the Authority must manage and operate the regional transportation system and generate and manage funds for that purpose.

AND WHEREAS the *Motor Fuel Tax Act* sets a rate of tax payable to the Authority, pursuant to sections 4(1)(c) and 10(1)(c) of the *Motor Fuel Tax Act*, of \$0.12 per litre;

AND WHEREAS in addition to the rate of tax payable to the Authority pursuant to sections 4(1)(c) and 10(1)(c) of the *Motor Fuel Tax Act*, the Authority has set by bylaw (pursuant to s. 27.1 of the *South Coast British Columbia Transportation Authority Act*) the rate of tax payable pursuant to sections 4(1)(d)(i) and 10(1)(d)(i) of the *Motor Fuel Tax Act* to be \$0.03 per litre;

AND WHEREAS in addition to the rate of tax payable to the Authority pursuant to sections 4(1)(c), 4(1)(d)(i), 10(1)(c) and 10(1)(d)(i) of the *Motor Fuel Tax Act*, the Authority has set by bylaw (pursuant to s. 27.11 of the *South Coast British Columbia Transportation Authority Act*) the rate of tax payable pursuant to sections 4(1)(d)(ii) and 10(1)(d)(ii) of the *Motor Fuel Tax Act* to be \$0.02 per litre; and

AND WHEREAS in addition to the rates of tax payable to the Authority pursuant to sections 4(1)(c), 4(1)(d)(i), 4(1)(d)(ii), 10(1)(c), 10(1)(d)(i) and 10(1)(d)(ii) of the *Motor Fuel Tax Act*, the Authority may set by bylaw (pursuant to s. 27.12 of the *South Coast British Columbia Transportation Authority Act*) a rate of tax payable pursuant to sections 4(1)(d)(iii) and 10(1)(d)(iii) of the *Motor Fuel Tax Act* that does not exceed \$0.015 per litre.

NOW THEREFORE the Board of Directors of the South Coast British Columbia Transportation Authority enacts as follows:

1. The rate of tax payable under sections 4(1)(d)(iii) and 10(1)(d)(iii) of the *Motor Fuel Tax Act* shall be \$0.015 per litre.
2. This Bylaw may be cited as the "South Coast British Columbia Transportation Authority Motor Fuel Tax Bylaw Number 132-2019."
3. This Bylaw comes into force and takes effect on July 1, 2019.

READ A FIRST, SECOND AND THIRD TIME this 17th day of April, 2019.

RECONSIDERED, PASSED AND FINALLY ADOPTED 17th day of April, 2019.

Original signed by Chair Gugliotta
Tony Gugliotta, Chair

Original signed by Gigi Chen-Kuo
Gigi Chen-Kuo,
General Counsel and Corporate Secretary