

SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY

BYLAW NUMBER 76-2011

A Bylaw imposing Motor Fuel Tax

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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 rates 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 may set by bylaw (pursuant to s. 27.11 of the *South Coast British Columbia Transportation Authority Act*) a rate of tax payable pursuant to sections 4(1)(d)(ii) and 10(1)(d)(ii) of the *Motor Fuel Tax Act* that does not exceed \$0.02 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)(ii) and 10(1)(d)(ii) of the *Motor Fuel Tax Act* shall be 2 cents per litre.
2. This Bylaw may be cited as the "South Coast British Columbia Transportation Authority Motor Fuel Tax Bylaw Number 76-2011."
3. This Bylaw comes into force and takes effect on April 1, 2012.

READ A FIRST, SECOND AND THIRD TIME this 7th day of December, 2011.

RECONSIDERED, PASSED AND FINALLY ADOPTED 7th day of December, 2011.

Original signed by Chair Olewiler

Nancy Olewiler, Chair

Original signed by Gigi Chen-Kuo

Gigi Chen-Kuo, General Counsel and Corporate Secretary