

This document is an office consolidation of by-law amendments which has been prepared for the convenience of the user. The City of Winnipeg expressly disclaims any responsibility for errors or omissions.

CONSOLIDATION UPDATE: DECEMBER 11, 2002

THE CITY OF WINNIPEG

ELECTRICITY AND GAS TAX BY-LAW
NO. 479/73

**A By-law of The City of Winnipeg to impose a
tax on the consumption of electricity or gas.**

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

amended 8162/2002

1. In this By-law

"person" includes firm, partnership, association, corporation or company.

amended 6595/95

2. (1) Subject to subsection (2),

(a) every person who in the City consumes any electricity or gas for domestic purposes shall pay to the City a tax in respect of such electricity or gas, as the case may be, at the rate of two and one-half per cent of the purchase price of such electricity or gas;

(b) every person who in the City consumes an electricity or gas for other than domestic purposes shall pay to the City a tax in respect of such electricity or gas, as the case may be, at the rate of five per cent of the purchase price of such electricity or gas.

(2) The tax shall not be imposed in respect of

amended 6595/95; 8162/2002

(a) electricity or gas used by the manufacturer thereof in his business or any department of his business; or

(b) electricity purchased by one manufacturer or distributor thereof from another; or

- (c) gas purchased by one manufacturer or distributor thereof from another; or
- (d) electricity or gas exchanged between manufacturers thereof; or
- (e) electricity purchased by Manitoba Hydro; or
- (f) electricity or gas purchased for resale; or
- (g) electricity or gas purchased by a hospital as defined in *The Hospitals Act* for the purpose of and for use in the operation of the hospital; or
- (h) gas and electricity used solely for space heating purposes, but not including supplementary heating except as provided under *The City of Winnipeg Charter*, or
amended 6595/95; 8162/2002
- (i) gas sold for domestic purposes and measured by means of prepayment meters.

3. This By-law shall be referred to as the "**Electricity and Gas Tax By-law**".
amended 8162/2002

4. *repealed 8162/2002*

5. *repealed 8162/2002*

DONE AND PASSED in Council assembled, this 3rd day of October, 1973.