THE CITY OF WINNIPEG

BY-LAW NO. 148/2013

A By-law of THE CITY OF WINNIPEG to create a small business tax credit for 2014.

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

Definitions

1 In this By-law

"business assessment" has the same meaning as in Part 8 of *The City of Winnipeg Charter*;

"small business" means an occupier of premises assessed for business assessment purposes in the amount of $23,880 or less.

Tax credit applied to small business

2 A tax credit in the amount of the taxes payable pursuant to the 2014 Business Tax Rate By-law shall be applied by the tax collector to the 2014 business taxes of every small business.

DONE AND PASSED, this 17th day of December, 2013.

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Mayor

_____
City Clerk

Approved as to content:

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Director/City Assessor
Assessment and Taxation Department

Approved as to form:

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For Director of Legal Services and
City Solicitor