**THE CITY OF WINNIPEG**

**BY-LAW NO. 37/2020**

A By-law of THE CITY OF WINNIPEG to create a small business tax credit for 2020.

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

**Title**

1 This By-law may be referred to as the "2020 Small Business Tax Credit By-law".

**Definitions**

2 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 $35,700 or less.

**Tax credit applied to small business**

3 A tax credit in the amount of the taxes payable pursuant to the 2020 Business Tax Rate By-law shall be applied by the tax collector to the 2020 business taxes of every small business.

**DONE AND PASSED**, this day of , 2020.

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Mayor

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City Clerk

Approved as to content:

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Director of Assessment and Taxation/City Assessor

Legally reviewed and certified as to form:

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for Director of Legal Services and City Solicitor