



RACHEL NOTLEY'S 97 TAX INCREASES

- Corporate Income Tax increased from 10% to 12%
 - Personal Income Tax increases (8 different increases)
 - \$125,000 to \$150,000 bracket increased from 10% to 10.5% for 2015
 - \$125,000 to \$150,000 bracket increased from 10.5% to 12% for 2016
 - \$150,000 to \$200,000 bracket increased from 10% to 10.75% for 2015
 - \$150,000 to \$200,000 bracket increased from 10.75% to 13% for 2016
 - \$200,000 to \$300,000 bracket increased from 10% to 11% for 2015
 - \$200,000 to \$300,000 bracket increased from 11% to 14% for 2016
 - \$300,000 and up bracket increased from 10% to 11.25% for 2015
 - \$300,000 and up bracket increased from 11.25% to 15% for 2016
 - Carbon Levy – brought in at \$20 per tonne in Budget 2016, effective January 1 2017
 - Carbon Levy – increased to \$30 per tonne in Budget 2016, effective January 1 2018
 - SGER (Specified Gas Emitters Regulation) – increased to \$20 per tonne
 - These increases also set in motion the \$2B PPA debacle that continues to affect electricity prices
 - SGER – increased to \$30 per tonne
 - CCIR – replaced SGER, remaining at \$30 per tonne but changing from a facility specific model to an output based allocation model in Budget 2017
 - Locomotive Fuel Tax increase Budget 2015
 - Tobacco tax increase Budget 2015
 - Insurance Premiums Tax increase Budget 2015
 - Liquor markups increase Budget 2015
 - Budget 2015 Fine and Fee Increases (39 fees, 5 fines)
 - Application fees for public land leases
 - Royalty rates for sand, salt, soil, peat moss, clay and gravel
 - Parks base camping fee range
 - Parks campsite electricity rates
 - Parks base group camping fee
 - Parks dump station use fee
 - Parks Canmore Nordic center fees
 - Parks in-park interpretive program fees
 - Parks cottage lot lease fees
 - Parks industrial / commercial land use disposition administration and land rent fees
 - Parks permit and special event fees
 - Parks group accommodations rent Boreal Centre for Bird Conservation
 - Parks on site pump out service
 - Court of Appeal applications
 - Court of Queen's Bench statements of defense
 - Court of Queen's Bench counterclaims
 - Court of Queen's Bench third party claims
 - Court of Queen's Bench interlocutory applications
 - Court of Queen's Bench Family Law Act claims
 - Court of Queen's Bench daily trial fees for civil matters (over 5 days)
 - Provincial Court dispute notes
 - Provincial Court counterclaims < \$7,500
 - Provincial Court counterclaims > \$7,500
 - Provincial Court third party claims
 - Provincial Court interlocutory applications
 - Provincial Court Family Law Act claims
 - Court Filing Fees – Surrogate fees – increases to 7 fees
 - Grants of probate, letters of administration, resealing grants, excluding trusteeship up to \$10,000
 - Grants of probate, letters of administration, resealing grants, excluding trusteeship \$10,000 to \$25,000
 - Grants of probate, letters of administration, resealing grants, excluding trusteeship \$25,000 to \$125,000
 - Grants of probate, letters of administration, resealing grants, excluding trusteeship \$125,000 to \$250,000
 - Grants of probate, letters of administration, resealing grants, excluding trusteeship over \$250,000
 - Other estate documents, application for trusteeship, grant of double probate, caveats
 - Filing an application during estate or trusteeship action or proceeding
 - Court Filing Fees – Queen's Bench commencement fee
 - Traffic Offence Fines – Speeding
 - Traffic Offence Fines – Emergency vehicles / construction zones
 - Traffic Offence Fines – Failure to obey red light
 - Traffic Offence Fines – Failure to stop at signal / crosswalk
 - Traffic Offence Fines – Unsafe advance into intersection controlled by flashing red light
 - Land Titles Caveats fee
 - Corporate registry incorporations fee
 - Corporate registry annual returns fee
 - Corporate registry searches fee
- Budget 2016 fee and fine increases (11 fees)
 - Museums and Heritage sites daily admissions fees
 - Adult
 - Senior
 - Youth
 - Family
 - Museums and Heritage sites annual passes
 - Adult
 - Senior
 - Youth
 - Family
 - Parks fees
 - Campsite water, sewer and shower rates
 - Campsite equestrian corrals rate
 - On-site pump out service
- Budget 2018 fee increases (24 fees)
 - Historical Resources Act historic sites clearance application fee
 - Historical Resources Act historic sites clearance application amendment fee
 - Film distribution license
 - Film classification – feature film charge per minute
 - Film classification – trailer charge
 - Royal Alberta Museum and Royal Tyrell Museum adult one day
 - Royal Alberta Museum and Royal Tyrell Museum family one day
 - Alberta Summer and Winter Games participant fee
 - Jubilee Auditoria stage rental fees
 - Community / non-profit one performance
 - Community / non-profit two performance
 - Community / non-profit fit-up
 - Resident companies one performance
 - Resident companies two performance
 - Resident companies fit-up
 - Commercial daily rate one performance
 - Commercial daily rate two performance
 - Commercial daily rate fit-up
 - Commercial Sundays and Holidays one performance
 - Commercial Sundays and Holidays two performance
 - Commercial weekly rental based on 8 performances
 - Commercial weekly rental fit-up
 - Cannabis retail fee – application for license
 - Cannabis retail fee – retail license
 - Cannabis retail fee – supplier representation registration