

## **THE MUNICIPAL TAXATION (KARNATAKA EXTENSION) ACT, 1973.**

### **ARRANGEMENT OF SECTIONS**

Sections :

1. Short title, extent and commencement.
2. Extension of the Municipal Taxation Act, 1881 to the whole of the State of Mysore.
3. Powers of the courts and other authorities in construing the extended Act.

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### **STATEMENT OF OBJECTS AND REASONS**

**Act 13 of 1974 .-** The Municipal Taxation Act , 1881 which is a Central law is in force in the areas of the State other than the areas comprised in the former Part 'B' States. This confers powers to exempt Armed Force Personnel from levy of municipal taxes. It is considered necessary that this Act should be extended to the whole of the State of Mysore.

Hence this Bill.

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<sup>1</sup>[KARNATAKA]<sup>1</sup> ACT No. 13 OF 1974.

*(First published in the Karnataka Gazette, on the Ninth day of May, 1974)*

**THE MUNICIPAL TAXATION (<sup>1</sup>[KARNATAKA]<sup>1</sup> EXTENSION) ACT, 1973.**

*(Received the assent of the Governor on the Twenty-seventh day of April 1974)*

**An Act to provide for the extension of the Municipal Taxation Act, 1881 to the whole State of <sup>1</sup>[Karnataka]<sup>1</sup>.**

WHEREAS it is expedient to provide for the extension of the Municipal Taxation Act, 1881 (Central Act 11 of 1881) to the whole of the State of <sup>1</sup>[Karnataka]<sup>1</sup>;

BE it enacted by the <sup>1</sup>[Karnataka]<sup>1</sup> State Legislature in the Twenty-fourth year of the Republic of India as follows :-

**1. Short title, extent and commencement.-** (1) This Act may be called the Municipal Taxation (<sup>1</sup>[Karnataka]<sup>1</sup> Extension) Act, 1973.

(2) It extends to the whole of the State of <sup>1</sup>[Karnataka]<sup>1</sup>.

(3) It shall come into force at once.

**2. Extension of the Municipal Taxation Act, 1881 to the whole of the State of <sup>1</sup>[Karnataka]<sup>1</sup>.-** (1) The Municipal Taxation Act, 1881 (Central Act 11 of 1881) (hereinafter referred to as the extended Act) is hereby extended to, and shall be in force in the whole of the State of <sup>1</sup>[Karnataka]<sup>1</sup>.

(2) Subject to the provisions of sub-section (1), after the words and letter "'in Part B States" in section 1 of the extended Act, the words, brackets, figures and letters "other than the territories specified in clause (a) and clause (c) of sub-section (1) of section 7 of the States Re-organisation Act, 1956 (Central Act 37 of 1956)" shall be added.

**3. Powers of the courts and other authorities in construing the extended Act.-** For the purpose of facilitating the application to the whole of the State of <sup>1</sup>[Karnataka]<sup>1</sup> of the extended Act, any court or other authority may construe the same with such alterations, not affecting the substance, as may be necessary and proper to adapt it to the matter before the court or other authority.

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1. Substituted by Act 21 of 1978 w.e.f. 15.09.1978.