

KARNATAKA ACT NO. 15 OF 2011
THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2011
Arrangement of Sections

Sections:

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|---|-----|-----|
| 1. Short title and commencement | | |
| 2. Amendment of Mysore Act IX of 1932 | | |
| 3. Amendment of the Mysore Act VIII of 1952 | XXX | XXX |
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STATEMENT OF OBJECTS AND REASONS

Amending Act 15 of 2011.- It is considered necessary to amend the Mysore Betting Tax Act, 1932, the Mysore Race Courses Licensing Act, 1932, the Karnataka Entertainments Tax Act, 1958, the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the Karnataka Tax on Luxuries Act, 1979 and the Karnataka Tax on Entry of Goods Act, 1979 to,

- (i) extend the application of the Betting Tax Act, 1932 and the Mysore Race Courses Licensing Act, 1952 for the whole of State of Karnataka;
- (ii) to omit certain redundant provisions and the Schedules in the Betting Tax Act, 1932 and the Mysore Race Courses Licensing Act, 1952;
- (iii) to repeal certain redundant enactments; and
- (iv) give effect to the proposals made in the Budget and matters connected therewith.

Certain consequential and incidental amendments are also made.

Hence the Bill.

[L.A. Bill No.11 of 2011, File No.Samvyashae 13 Shasana 2011]

[Entries 34,52, 60 and 62 of List II of the Seventh Schedule to the Constitution of India.]

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KARNATAKA ACT NO. 15 OF 2011

(First Published in the Karnataka Gazette Extra-ordinary on the nineteenth day of March, 2011)

THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2011

(Received the assent of the Governor on the seventeenth day of March, 2011)

An Act further to amend certain taxation laws in force in the State of Karnataka.

Whereas it is expedient further to amend certain taxation laws for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty second year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2011.

(2) It shall come into force with effect from the First day of April, 2011.

2. Amendment of Mysore Act IX of 1932.- In the Betting Tax Act, 1932 (Mysore Act IX of 1932),-

(1) in section 1, for sub-section (2), the following shall be substituted, namely:-

“(2) It extends to the whole of the State of Karnataka.”

(2) for section 3-A, the following shall be substituted, namely:-

“3-A. Payment of totalisator tax by way of composition.- Notwithstanding anything contained in section 3, but subject to such conditions as may be prescribed, the State Government may, if a licensee so elects, accept in lieu of the totalisator tax payable under section 3 during any year, by way of composition, in respect of a licensee in Bangalore City at the rate of eight percent of the total amount of moneys paid into the totalisator and in respect of a licensee in Mysore City at the rate of four percent of the total amount of moneys paid into the totalisator.”

(3) sections 12, 13 and 14, as existed before the Mysore Betting Tax (Karnataka Amendment) Act, 1980 (Karnataka Act 22 of 1980) shall be omitted.

3. Amendment of the Mysore Act VIII of 1952.-

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4. Amendment of Karnataka Act 30 of 1958.-

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5. Amendment of Karnataka Act 35 of 1976.-

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6. Amendment of Karnataka Act 22 of 1979.-

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7. Amendment of Karnataka Act 27 of 1979.-

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8. Repeal of certain enactments.- The enactments specified in the Schedule below, as in force in the Belgaum, Gulbarga and Mangalore and Kollegal Areas of the State are hereby repealed.

SCHEDULE
(see section 3)

Sl. No.	Year of Enactment	No. of Enactment	Name of Enactment	Area where the enactment is in force
(1)	1912	III	The Bombay Race-Courses Licensing Act	Belgaum Area
(2)	1358F	LI	The Hyderabad Horse Racing and Betting Tax Regulation 1358F	Gulbarga Area
(3)	1925	VI	The Bombay Betting Tax Act	Belgaum Area
(4)	1935	XX	The Madras Betting Tax Act	Mangalore and Kollegal Area

By Order and in the name of the Governor of Karnataka

G.K. BOREGOWDA

Secretary to Government,

Department of Parliamentary Affairs and Legislation