

Tamil Nadu Entertainments Tax (Special Provision) Act, 1998

TAMILNADU

India

Tamil Nadu Entertainments Tax (Special Provision) Act, 1998

Act 26 of 1998

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Tamil Nadu Entertainments Tax (Special Provision) Act, 1998(Tamil Nadu Act 26 of 1998)Statement of Objects and Reasons - In the Budget for the year 1997-98, the Government announced, among other things, to apportion 90 per cent of the collection of the entertainments tax to the local bodies. Accordingly, section 13 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) has been amended suitably by Tamil Nadu Act 38 of 1997, and the amendment has been given effect to from the 1st day of June 1997.² The State Finance Commission, has recommended to give effect to the said amendment from the financial year 1997-98, i.e., from the 1st day of April 1997 and the Government have decided to enact a separate legislation for the purpose.³ The Bill seeks to give effect to the above decision. Published in Part II-Section 1 of the Tamil Nadu Government Gazette Extraordinary, dated the 27th May 1998. Received the assent of the Governor on the 25th June 1998 and published in Part II-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated the 26th June 1998. An Act to bring certain provisions of the Tamil Nadu Entertainments Tax (Amendment) Act, 1997 into force with retrospective effect. Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-ninth Year of the Republic of India as follows: -

1. Short title.

- This Act may be called the Tamil Nadu Entertainments Tax (Special Provision) Act, 1998.

2. Section 3 of Tamil Nadu Act XXXVIII of 1997 deemed to have come into force on the 1st day of April 1997.

- Notwithstanding anything contained in clause (a) of subsection (2) of section 1 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1997 (Tamil Nadu Act 38 of 1997) (hereinafter referred to as the 1997 Act) and in the notification of the State Government in the Commercial Taxes and

Religious Endowments Department No. II(2)/CTRE/1273/97, published at page 386 in Part II-Section 2 of the Tamil Nadu Government Gazette, dated the 28th day of May 1997, section 3 of the 1997 Act shall be deemed to have come into force on the 1st day of April 1997.