

Thirteenth Kerala Legislative Assembly
Bill No. 251

THE KERALA BUILDING TAX (AMENDMENT) BILL, 2013

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2013

KERALA NIYAMASABHA PRINTING PRESS.

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further to amend the Kerala Building Tax Act, 1975.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Building Tax Act, 1975 for the purposes hereinafter appearing;

BE it enacted in the Sixty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Building Tax (Amendment) Act, 2013.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In the Kerala Building Tax Act, 1975 (7 of 1975) (hereinafter referred to as the principal Act), in section 3,—

(a) in clause (b) of sub-section (1), after the word “workshops”, the words “or cattle/pig/poultry farms” shall be inserted;

(b) the existing *Explanation* shall be numbered as “*Explanation I*” and after *Explanation I* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation II.*— For the purpose of this sub-section,—

(i) “cattle/pig/poultry farms” shall have the same meanings as assigned to them in clauses (d), (m) and (n) respectively in rule 2 of the Kerala Panchayat Raj (Licensing of Livestock farms) Rules, 2012, but shall not include the farms exclusively used for the purpose of sale.

(ii) Cattle/pig/poultry farms shall have the minimum number of animals or birds, as the case may be, as provided in sub-rule (1) of rule 3 of the said Rules.”.

STATEMENT OF OBJECTS AND REASONS

As per clause (b) of sub-section (1) of section 3 of the Kerala Building Tax Act, 1975 (7 of 1975), the buildings used principally for religious, charitable or educational purposes or as factories or workshops are exempted from the levy of tax under the Act. But cattle/pig/poultry farms do not come under the purview of the above category of exempted buildings. Government have decided to grant exemption to the buildings

used as cattle/pig/poultry farms, as defined in the Kerala Panchayat Raj (Licensing of Livestock farms) Rules, 2012, except such farms which are exclusively used for the purpose of sale, from the levy of tax under the Act, by considering it as an agricultural activity. Therefore, Government have decided to amend section 3 of the said Act for that purpose.

The Bill seeks to achieve the above object.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

ADOOR PRAKASH.

EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA BUILDING TAX ACT, 1975
(7 OF 1975)

** ** *

3. *Exemptions.*—(1) Nothing in this Act shall apply to—

(a) buildings owned by the Government of Kerala or the Government of India or any local authority; and

(b) buildings used principally for religious, charitable or educational purposes or as factories or workshops.

Explanation.—For the purposes of this sub-section, “charitable purpose” includes relief of the poor and free medical relief.

(2) If any question arises as to whether a building falls under sub-section (1) or under section 3A, it shall be referred to the Government, and the Government shall decide the question after giving the interested parties an opportunity to present their case.

(3) A decision of the Government under sub-section (2) shall be final and shall not be called question in any court of law.

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