

CONSOLIDATION UPDATE: MARCH 22, 2006

THE CITY OF WINNIPEG

THE ENTERTAINMENT FUNDING BY-LAW
NO. 7710/2000

**A By-law of THE CITY OF WINNIPEG imposing
a tax upon persons attending amusements and
places of amusement for the purpose of
providing funding to arts and cultural groups.**

WHEREAS pursuant to the provisions of *The Municipal Act*, The City of Winnipeg may impose a tax on the admission price for amusements and places of amusement;

AND WHEREAS Council wishes to impose such a tax for the purposes of providing a dedicated funding source for arts and cultural organizations in the City;

NOW THEREFORE The City of Winnipeg, in Council assembled, enacts as follows:

1 This by-law shall be referred to as "**The Entertainment Funding By-Law**".

Definitions

2 In this by-law

"admission price" means the fee or charge paid by or collected from a person for entrance to a place of amusement, and includes,

- (a) where entrance to a place of amusement is allowed on the basis of a season ticket or annual ticket, the fee or charge paid by or collected from the purchaser of the season ticket or annual ticket,
- (b) any fee or charge which, although not charged for entrance to a place of amusement, is charged for the right to sit or use any particular seat, or box or stand in a place of amusement for any privilege or right to use or sit in any particular place in relation to viewing an amusement not given to a person who does not pay the fee or charge, and

- (c) where a person is allowed entrance by means of a complimentary pass or ticket to a place of amusement for the entrance to which a fee or charge is paid by or collected from other persons, the fee or charge paid by or collected from a person who has paid the fee or charge and has the same or similar rights and privileges in the place of amusement as the person allowed entrance by means of the complimentary pass or ticket;

but does not include the fee or charge paid by or collected from a person to participate in an athletic sport;

"amusement" means a contest, dance, entertainment, exhibition, game performance, program, show, riding device or amusement ride;

"athletic sport" includes ice skating, roller skating, bowling, golf, tobogganing and the use of skate board facilities but does not include dancing, miniature golf or the use of go-karts or participation in a paint ball, laser or other survival or tag game;

"dance" means a dance featuring recorded or live music, but does not include a social where the admission price is \$15.00 or less;

"Director of Corporate Finance" means the holder of such office of the City, or his designate;

"owner" means any person who operates, conducts or manages an amusement or place of amusement, and includes the employee, manager, lessee, transferee or partner of an owner and any person selling tickets or passes as an owner's agent;

"person" includes a firm, partnership, association or other body, whether incorporated or unincorporated;

"place of amusement" means a place where

- (a) an amusement is given, held, played, performed or otherwise takes place, and
- (b) an admission price is charged or collected;

"performance of an amusement" includes the performing, holding, staging, exhibiting, playing or operating of an amusement, and "performing an amusement" has a corresponding meaning;

"social" means a social occasion for which an occasional permit is issued, as provided for in The Liquor Control Act", and regulations thereto;

"tax" means a tax imposed under this by-law.

Limited local content

3 For the purposes of this by-law, where more than 40% of the performers involved in the performance of an amusement do not reside within Winnipeg, the amusement is deemed to have limited local content.

Imposition of tax

4 Subject to section 8, every person attending a place of amusement shall, upon every attendance at that place of amusement, whether admitted for cash, by regular ticket, season or other periodic ticket, pass, complimentary ticket or voluntary contribution or without the payment of any fee, charge or contribution, pay to the City for the raising of revenue for the City, a tax in accordance with section 7.

10% tax on admission price

5(1) On an admission price of \$5.00 or more, the tax shall be ten per cent (10%) of the admission price, but, if in making the computation of the tax the result includes a fraction, the tax shall be the whole number that is nearest to one-eleventh of the total charge made to include the admission price and the tax.

Season tickets or other passes

5(2) On passes, complimentary, season or periodic tickets, or where the person is admitted without payment of the usual or any price of admission, the tax shall be based on the admission price payable at the amusement for that accommodation.

Persons exempt from tax

6(1) The owner, while on duty in a place of amusement, or a peace officer or inspector entering a place of amusement for the purposes of enforcing any law in force in Manitoba, including any by-law of the City, is not required to pay the tax at that place of amusement.

Amusements and places of amusement which are exempt

6(2) No person shall be required to pay the tax for attending an amusement, or a place of amusement, that is listed in Schedule "A", provided the tickets purchased for that amusement, or place of amusement, include a statement that the performance is exempt from the collection of tax under this by-law.

Schedule "A" list of amusements and places of amusement

7 An amusement or a place of amusement, which, in the opinion of Council, meets the criteria set forth in Schedule "B", may be listed in Schedule "A".

Where tickets may indicate performance of amusement is exempt

8 An owner shall only be permitted to include on the tickets sold for an amusement, or place of amusement, that it is exempt from the collection of the tax where, prior to the selling of any ticket, the owner:

- (a) files with the Director of Corporate Finance:
 - (i) a statutory declaration stating that the amusement is being held directly by an organization referred to in a listing under Schedule "A"; and
 - (ii) such further information as the Director of Corporate Finance may require to confirm that the organization continues to comply with the Listing Principles contained within Schedule "B"; and
- (b) receives from the Director of Corporate Finance written authorization to print on the tickets to be sold that the amusement, or place of amusement, is exempt from the tax.

When an amusement is held directly by an organization

9 For the purposes of this by-law, an amusement is held directly by an organization:

- (a) when that organization is liable for payment of all expenses relating to the performance of the amusement;
- (b) when that organization is responsible for the organizing, producing, staging, managing and promoting of the performance of the amusement and utilizes:
 - (i) its own employees, or members of the organization, or other volunteers from the community, who receive no remuneration other than the payment of reasonable incidental expenses related to their activities, such as food and travel costs, or
 - (ii) person(s) under contract(s), provided that those contracts provide:
 - (iii) that all remuneration paid is at a fixed rate, or
 - (iv) that, where any remuneration to be paid is to be arrived at on the basis of a percentage of the gross or nets receipts, all those contracts collectively are structured in such a manner so as to ensure that the organization receives at least 10% of the gross revenue from the admission price paid by those attending the amusement; and,
- (c) where related party transactions of that organization are not significant.

Related party transaction

10 Under this by-law, related party transactions are deemed to be significant if they comprise 20% of transactions or more than \$300,000.00 per annum, whichever is less.

Collection of taxes

11(1) An owner shall collect the taxes imposed by this by-law in cash from the persons liable therefor.

Refusal to collect taxes

11(2) If an owner neglects or refuses to collect the taxes imposed by this by-law, the Director of Corporate Finance may take such steps as he may deem expedient to collect the taxes.

Records and returns

12 Every owner who collects any tax, or is responsible for the collection of any tax, under this by-law shall

- (a) account to the Director of Corporate Finance for all tax collected;
- (b) remit all tax collected to the Director of Corporate Finance as hereinafter provided;
- (c) file with the Director of Corporate Finance within thirty (30) days of the amusement being held or, if the place of amusement operates continuously, annually, an audited financial statement or a financial statement certified by the officers of the organization including a statement of gross revenue; and,
- (d) include upon every ticket to his place of amusement upon which is printed an admission price of \$5.00 or more, a statement of the amount of tax included in the ticket price, if any.

Remittance of tax

13 The tax that has been collected during

- (a) any month upon admissions to a place of amusement which is continuously operated shall be remitted on or before the sixth day of the following month; or
- (b) any week shall be remitted before the Thursday of the following week, in any instance where subsection (a) does not apply.

Right of entry of Director of Corporate Finance

14(1) The Director of Corporate Finance has the powers of a designated employee under *The City of Winnipeg Charter*¹ for the purposes of administering and enforcing this By-law and may, for the purpose of enforcing this By-law, enter any place of amusement

- (a) to collect the tax imposed by this by-law, if necessary;
- (b) to audit the books, records and accounts of the owner for the purpose of ascertaining the amount of tax to be collected and remitted;
- (c) to place in the lobby or other part of the premises such notices regarding the tax as the Director of Corporate Finance may think necessary;
- (d) to take readings of any automatic ticket vending machine used therein;
- (e) take stock and the serial numbers of admission tickets in the place; or
- (f) to require the owner to produce for inspection any book, contract, agreement, letter paper or document relating to the place of amusement or the business thereof; and
- (g) make and remove copies of any documents or records required in the administration of this by-law.

amended 8162/2002

Information which may be requested from listed amusements and places of amusement

14(2) The Director of Corporate Finance may request the following information from the owner of an amusement or place of amusement which is listed in Schedule "A":

- (a) a completed financial statement, certified by the officers of the organization or by a member of a body of professional accountants incorporated by a statute of the Province of Manitoba, including, where part of the revenue from the amusement or event(s) was or is to be paid to a promoter, proprietor, member, officer or director, a completed financial statement indicating a final breakdown of such payments to be provided within 180 days of the performance of an amusement or such other time as the Director of Corporate Finance deems reasonable, and in a form prescribed by the Director of Corporate Finance;
- (b) an annual audited financial statement, certified by a member of a body of professional accountants incorporated by a statute of the Province of Manitoba at the end of the organization's fiscal year.

15(1) Where an address for sending a notice, order, decision or other document is required, one of the following shall be used:

- (a) if the person to be served is the owner of a place of amusement, the address maintained by the tax collector for the purpose of issuing the tax notice for that property; and
- (b) if the person to be served is the occupant of a place of amusement, the street address for that property; and
- (c) if the document to be served relates to a permit, licence or other document for which the person to be served has applied, the address provided by the person in the application. ²

added 8162/2002

15(2) An appeal from an order or decision of the Director of Corporate Finance may be made in accordance with *The City of Winnipeg Charter* ³ to the Standing Committee on Fiscal Issues.

added 8162/2002

Organizations may be ordered to re-apply

16(1) Notwithstanding that an organization has been listed in Schedule "A" and such listing has yet to expire, or is for an indefinite term, the Director of Corporate Finance may, at any time, request that organization provide information equivalent to that of making an new application for listing an amusement, or place of amusement, in Schedule "A".

Failure to comply

16(2) Where a request, which has been made under subsection 1, is not complied with within a reasonable time, the Director of Corporate Finance shall report the failure to Council, through the Standing Committee on Fiscal Issues.

Listing may be revoked

17 Listings in Schedule "A" may be repealed:

- (a) where an owner fails to comply with a provision of this by-law, or a request made by the Director of Corporate Finance;
- (b) where Council is of the opinion that the listing fails to meet the intent of this by-law; or
- (c) for any other reason at the discretion of City Council.

Offence to enter without payment of tax

18(1) Every person who, without having paid the tax for which provision is made in section 3, enters a place of amusement for the purpose of attending an amusement or participating in an amusement is guilty of an offence under this by-law.

Offence to include statement performance is exempt

18(2) An owner, who includes on any tickets sold a statement that the performance is exempt from the collection of tax under this by-law, without having first obtained the written authorization of the Director of Corporate Finance, as provided under subsection 8(b), is guilty of an offence under this by-law.

Refusal to collect taxes an offence

18(3) An owner who neglects or refuses to collect the tax imposed by this by-law, or who permits or authorizes a person attending at his place of amusement without having paid the tax, is guilty of an offence under this by-law.

Refusal or failure to comply with a request

18(4) An owner who refuses, or fails to, comply with a request of the Director of Corporate Finance made pursuant to a provision of this by-law is guilty of an offence under this by-law.

Penalties

19 Every person who fails to comply with the provisions of this by-law is guilty of an offence and is liable on summary conviction,

- (a) for failing to comply with subsections 11(1),12(b) or 18(3) or section 13, to a fine that is not less than the amount of the tax that should have been collected and remitted to the Director of Corporate Finance;
- (b) for failing to comply with other provisions of this by-law,
 - (i) if an individual, to a fine not exceeding One Thousand Dollars (\$1,000.00) or to imprisonment for a term not exceeding six (6) months, or to both fine and imprisonment;
 - (ii) if a corporation, to a fine not exceeding Five Thousand Dollars (\$5,000.00).

Use of funds raised

20 Except as Council may otherwise provide, the revenues generated from this by-law shall be allocated to grant funding, as provided for in the "Policy for Cultural Grants Administered by the Standing Policy Committee on Protection and Community Services" as may be amended from time to time.

Transition

21 Subject to section 16, amusements taking place in 2001 that have been exempted under the Amusement Tax By-law No. 3107/81 shall be deemed to be listed in Schedule "A."

Successor to amusement tax

22 The tax imposed by this by-law is a successor to the amusement tax imposed under the Amusement Tax By-law No. 3107/81 and the terms "amusement tax" and "amusement taxes", as they appear in other by-laws of the City refer to the tax imposed under this by-law.

Repeal of Amusement Tax By-law

23 The Amusement Tax By-law No. 3107/81 is repealed as of December 31, 2000.

Consequential amendments

24 The City Organization By-law No. 7100/97 is amended

(a) by adding the following as section 9.3:

"9.3 The Standing Committee on Fiscal Issues shall consider and report to Council through Executive Policy Committee on matters respecting the Entertainment Funding By-law."

(b) by repealing clause 10(b).

Effective date

25 This by-law takes effect on January 1, 2001.

DONE AND PASSED in Council assembled, this 20th day of September, 2000.

1 [See sections 180-181 and sections 183-188 of *The City of Winnipeg Charter* for information about some of the key powers given to designated employees.](#)

2 [See sections 116 and 117 of *The City of Winnipeg Charter* for information about how to serve orders, decisions and other documents.](#)

3 [See sections 189 and 121 of *The City of Winnipeg Charter* for information about appeals, including information about the time limit for appeals and how appeals are to be filed.](#)

Schedule A

1. An exemption which has been provided in section 2 for an indefinite term or for a season program does not apply to any performance that is:
 - (a) a for-profit production, including a for-profit touring production which is offered through a bidding process;
 - (b) mounted and assembled outside the City and has limited local content; or
 - (c) is not directly held by the organization referred to in section 2;
 - (d) intended for fund raising, except in the circumstances set out in section 3 of Schedule "B" of this By-law;
*amended 7742/2000*unless that performance has been specifically listed.
2. Subject to section 1, no tax shall be collected upon admission fees to the performance of the following amusements or to the following places of amusement:
 1. Exhibits, events and performances directly held by **The Manitoba Museum of Man and Nature;**
 2. Events and performances directly held by the **University of Manitoba School of Music;**
 3. Events and performances directly held by **The Winnipeg Scottish Festival Inc.;**
 4. Events and performances directly held by the **Osborne Village Cultural Centre** at the Gas Station Theatre;
 5. Events and performances co-produced by the **Osborne Village Cultural Centre** at the Gas Station Theatre;
 6. Events and performances directly held by **Theatre Projects (Manitoba) Inc.;**
 7. Exhibits, events and performances directly held by the **Manitoba Children's Museum;**
 8. Events and performances directly held by the **TRIP dance company inc.;**
 9. Events and performances directly held by **Manohar Performing Arts of Canada, Inc.;**
 10. Exhibits, events and performances directly held by the **Winnipeg Art Gallery;**

11. Events and performances directly held by **Festival du Voyageur, Inc.;**
12. Events and performances directly held by the **Manitoba Band Association;**
13. Events and performances directly held by the **Manitoba Choral Association;**
14. Events and performances directly held by the **Manitoba Blues Society;**
15. Events and performances directly held by the **Winnipeg Contemporary Dancers;**
16. Events and performances directly held by the **India School of Dance, Music, and Theatre, Inc.;**
17. Events and performances directly held by the **Manitoba Recreational Canoeing Association, Inc.;**
18. Events and performances directly held by **Le Cercle Molière Inc.;**
19. Events and performances directly held by the **Polonia Mid-Continental Arts Festival Ltd.**
added 7742/2000 (1 – 19 inclusive)
20. Events and performances directly held by the **North Kildonan Community Players.**
21. Events and performances directly held by the **Ruth Cansfield Dance Company Inc.**
22. Events and performances directly held by the **Manitoba Theatre Centre.**
23. Events and performances directly held by the **Manitoba Theatre for Young People.**
24. Events and performances directly held by the **Winnipeg Symphony Orchestra.**
25. Events and performances directly held by **Westminster Concert Organ Series.**
26. Exhibits, events and performances directly held by the **Chai Folk Arts Council Inc.**
27. Events and performances directly held by the **O. Koshetz Choir Inc.**
28. Events and performances directly held by **Racquetball Manitoba.**
29. Events and performances directly held by the **Mennonite Literary Society.**

30. Events and performances directly held by the **Manitoba Registered Music Teachers Association.**
31. Events and performances directly held by **Alliance Choral Manitoba Inc.**
32. ~~Events and performances directly held by the **Rosdale Ukrainian Dance School Inc.**~~
repealed 105/2005
33. Events and performances directly held by the **Manitoba Special Olympics, Inc.**
34. Exhibits, events and performances directly held by the **Manitoba Sports Hall of Fame and Museum Inc.**
35. Events and performances directly held by the **Manitoba Amateur Bodybuilding Association.**
36. Events and performances directly held by **The Women's Musical Club of Winnipeg.**
37. Events and performances directly held by **Rainbow Stage (1993) Inc.**
38. Exhibits, events and performances directly held by the **Western Canada Aviation Museum.**
39. Exhibits, events and performances directly held by the **St. Norbert Arts Centre.**
40. Events and performances directly held by **Adhere and Deny.**
41. Events and performances directly held by the **Prairie Theatre Exchange.**
42. Events and performances directly held by the **Little Opera Company.**
43. Events and performances directly held by **Kali-Shiva Aids Services.**
44. Events and performances directly held by the **West End Cultural Centre** in which at least 60% of the performers reside within Winnipeg.
45. "Male Intellect an Oxymoron" at the Walker Theatre on February 27 to March 4, 2001, conditional upon formal confirmation by the Walker Theatre Performing Arts Group Inc. that at least 60% of the performers reside within Winnipeg.
46. "The Vagina Monologues" at the Walker Theatre on April 10 to 15, 2001, conditional upon formal confirmation by the Walker Theatre Performing Arts Group Inc. that at least 60% of the performers reside within Winnipeg.

47. "Late Night Catechism" held at the Walker Theatre by the **Walker Theatre Performing Arts Group Inc.**, on May 8 to 13, 2001, on the condition that at least 60% of the actors reside within Winnipeg.
amended 7823/2001
48. "Father, Son and Holy Coach" held at the Walker Theatre by the **Walker Theatre Performing Arts Group Inc.**, on June 5 to 10, 2001, on the condition that at least 60% of the actors reside within Winnipeg.
added 7773/2001 (20 – 48 inclusive); amended 7823/2001
49. Events and performances directly held by **La chorale des Intrepides Inc.**
50. Events and performances directly held by the **Rozmai Ukrainian Dance Ensemble.**
51. Events and performances directly held by **Jazz Winnipeg Inc.**
52. Events and performances directly held by the **Royal Winnipeg Ballet.**
53. Events and performances directly held by **Incarnate Theatre Collective.**
54. Events and performances directly held by **Groundswell.**
55. Events and performances directly held by the **Manitoba Runners' Association.**
56. Events and performances directly held by **The Winnipeg Singers.**
57. Events and performances directly held by the **S.P.E.B.S.Q.S.A. Barbershop Quartet.**
58. Events and performances directly held by **Dry Cold Productions.**
59. Events and performances directly held by **The King's Players.**
60. Events and performances directly held by the **Winnipeg Philharmonic Choir.**
61. Events and performances directly held by the **University of Manitoba Student Union.**
62. Events and performances directly held by the **Cross Country Ski Association.**
63. Events and performances directly held by the **Ukrainian National Federation.**
64. Events and performances directly held by the **CAA Manitoba (World Adventure Tours).**
added 7758/2001 (49 – 64 inclusive)

65. Events and performances directly held by the **Manitoba Métis Federation Inc.**
66. Events and performances directly held by the **Campus Crusade for Christ.**
67. Events and performances directly held by the **Rose and Max Rady Jewish Community Centre.**
68. Events and performances directly held by the **Manitoba Sacred - Music Choir, Inc.**
69. Events and performances directly held by **Winnipeg Youth Orchestras Inc.**
70. Events and performances directly held by **Winnipeg Salvadorean-Canadian Cultural Association Inc.**
71. Events and performances directly held by **The Gilbert and Sullivan Society of Winnipeg Inc.**
added 7808/2001 (65 - 71 inclusive)
72. Events and performances directly held by **Dance Manitoba Incorporated.**
73. Events and performances directly held by **Shakespeare in the Ruins Incorporated.**
74. Exhibits, events and performances directly held at Dalnavert Museum by the **Manitoba Historical Society.**
75. Events and performances directly held by the **Manitoba Chamber Orchestra.**
76. Exhibits, events and performances directly held by the **Canadian Mennonite University.**
77. Exhibits, events and performances directly held by **Laubach Literacy Manitoba Inc.**
78. Events and performances directly held by the **Winnipeg Mennonite Theatre (WMT).**
79. Events and performances directly held by the **Mennonite Community Orchestra, Inc.**
80. Events and performances directly held by **Canzona Inc.**
81. Events and performances directly held by the **Manitoba Opera Association.**
82. Exhibits, events and performances directly held by the **St. Vital United Church.**

83. Events and performances directly held by the **Tara Players Theatre Group.**
84. Events and performances directly held by the **Association of United Ukrainian Canadians, Winnipeg Council.**
added 7823/2001 (72 - 84 inclusive)
85. Events and performances directly held by **Musik Barock Ensemble.**
86. Events and performances directly held by **Local Spiritual Assembly of Bahai's of Winnipeg.**
87. Events and performances directly held by the **Winnipeg Male Chorus.**
88. Exhibits, events and performances directly held by the **Lake Winnipeg Mission Camp Society Inc.**
89. Events and performances directly held by the **School of Contemporary Dancers.**
90. Exhibits, events and performances directly held by **Winnipeg International Writers Festival.**
91. Exhibits, events and performances directly held by **Storyline FX Inc./Freeze Frame.**
92. Events and performances directly held by the **Orlan Ukrainian Folk Ensemble Inc.**
added 7834/2001 (85 - 92 inclusive)
93. Events and performances directly held by **La Federation des aines franco-manitobains Inc. (FAFM).**
94. Events and performances directly held by the **The Blackhole Theatre Company.**
added 7859/2001 (93 - 94 inclusive)
95. Events and performances directly held by the **Royal Winnipeg Ballet School.**
96. Events and performances directly held by the **Winnipeg Youth Chorus.**
97. Events and performances directly held by **The Winnipeg Jazz Orchestra.**
98. Events and performances directly held by the **Winnipeg Jewish Theatre.**
99. Exhibits, events and performances directly held by the **Mennonite Central Committee Manitoba Inc.**

100. Exhibits, events and performances directly held by the **Winnipeg International Children's Festival.**
101. Events and performances directly held by the **Pan Am Boxing and Athletic Club.**
added 7879/2001 (95 - 101 inclusive)
102. Exhibits, events and performances directly held by the **Kids Help Foundation;**
103. Events and performances directly held by the **Assiniboine Chapter Inc. of Sweet Adelines;**
104. Exhibits, events and performances directly held by the **Performing Arts Consortium of Winnipeg Inc.;**
105. Events and performances directly held by **St. Raphael Centre;**
106. Events and performances directly held by **The Ignacy J. Poderewski - Polish Musical Society of Canada.**
added 7898/2001 (102 - 106 inclusive)
107. Exhibits, events and performances directly held by the **Zoological Society of Manitoba.**
added 7906/2001
108. Events and performances directly held by **Virtuosi Concerts Inc.**
added 7931/2001
109. Events and performances directly held by **Heritage Winnipeg Corporation** (excluding "Broadway - a live performance");
110. Events and performances directly held by **Ms. Purdy's Women's Club Inc.;**
111. Exhibits, events and performances directly held by the **University of Manitoba;**
112. Exhibits, events and performances directly held by **Philippine-Canadian Centre of Manitoba, Inc.;**
113. Exhibits, events and performances directly held by **Springs of Living Water Centre Inc. o/a Springs Church;**
114. Events and performances directly held by **Troyanda Ukrainian Dance Ensemble Inc.;**
115. Events and performances directly held by the **Association for Community Living - Winnipeg Incorporated;**

116. Exhibits, events and performances directly held by the **Red River Exhibit Association;**
117. Exhibits, events and performances directly held by **Assiniboia Group of Artists Cooperative Inc.;**
118. Events and performances directly held by **Brecht Und Kaffee;**
119. Exhibits, events and performances directly held by **Centre Culturel Franco-Manitobain;**
120. Events and performances directly held by **The Musical Offering.**
added 7946/2001 (109 - 120 inclusive)
121. Events and performances directly held by **"Sokol" Polish Folk Ensemble.**
added 7965/2002
122. Events and performances directly held by **Winnipeg Music Festival.**
added 8012/2002
123. Exhibits, events and performances directly held by **Mayworks Festival Inc.**
124. Exhibits, events and performances directly held by **2002 North American Indigenous Games.**
125. Exhibits, events and performances directly held by the **Transcona Gardeners Club.**
126. Events and performances directly held by the **Polish Dance Ensemble S.P.K. Iskry.**
added 8028/2002
127. Events and performances directly held by the **Grant Memorial Baptist Church.**
added 8079/2002
128. Exhibits, events and performances directly held by the **Mennonite Church of Manitoba.**
added 8086/2002
129. Exhibits, events and performances directly held by **Jewish Federation of Winnipeg/Combined Jewish Appeal Inc.**
130. Events and performances directly held by **Ace Art Inc.**
131. Exhibits, events and performances directly held by **Winnipeg Rifles Junior Football Club Inc.**

132. Events and performances held by **Manitoba Epilepsy Association.**
133. Events and performances held by **Indian & Metis Friendship Inc. of Winnipeg.**
added 8135/2002 (129 - 133 inclusive)
134. Exhibits, events and performances directly held by **Circle of Life Thunderbird House.**
135. Exhibits, events and performances directly held by **Le Theatre de la Prairie.**
136. Events and performances directly held by **Winnipeg International Airshow Inc.**
added 8149/2002 (134 - 136 inclusive)
137. Exhibits, events and performances directly held by **Punjab Foundation of Manitoba Inc.**
added 44/2003
138. Exhibits, events and performances directly held by **Masterworks Studio Inc.**
added 90/2003
139. Exhibits, events and performances directly held by **The Malayali Association of Manitoba Inc.**
added 140/2003
140. Exhibits, events and performances directly held by **Rusalka Ukrainian Dance Ensemble Inc.**
added 140/2003
141. Exhibits, events and performances directly held by **The National Screen Institute - Canada.**
added 142/2003
142. **"Tribute to Nia Vardalos"** to be held by The Hellenic Greek Orthodox Church of Winnipeg Inc. at the Pantages Playhouse Theatre on December 20, 2003.
added 162/2003
143. Exhibits, events and performances directly held by **The Winnipeg Chinese Cultural and Community Centre.**
added 4/2004
144. Exhibits, events and performances directly held by **"Stars of Tomorrow"** to be held by Jewish Child and Family Service.
added 4/2004
145. Exhibits, events and performances directly held by **"River East Collegiate Musical Arts Parents Association".**
added 40/2004

146. Exhibits, events and performances directly held by "**Canadian Parks and Wilderness Society, Manitoba Chapter**".
added 162/2004
147. Exhibits, events and performances directly held by **Alpine Club of Canada, Manitoba Section**.
added 180/2004
148. **Big Brothers Big Sisters of Winnipeg Inc.**
added 180/2004
149. Exhibits, events and performances directly held by **Oleg & Friends, Inc.**
added 190/2004
150. Exhibits, events and performances directly held by **Prairie Voices Inc.**
added 33/2005
151. Winnipeg Classical Guitar Society's event "**Banner Concert Series – Kurt Tittlemier - Recital**" to be held on May 14, 2005 at The Planetarium Auditorium.
152. Winnipeg Classical Guitar Society's event "**Banner Concert Series - The Manitoba Classical Guitar Duo - Recital Michael Daher – guitar and Skender Sefa - guitar**" to be held on June 25, 2005 at The Planetarium Auditorium.
153. Exhibits, events and performances directly held by **Fantasy Theatre for Children and the Theatre School Inc.**
154. The event "**WOW – GK CONCERT & EXPO**" held by ANCOP International (Canada) Inc. – Winnipeg Branch to be held on May 21, 2005 at the Manitoba Centennial Concert Hall.
added 58/2005 (151 – 154 inclusive)
155. Exhibits, events and performances directly held by **Winnipeg Chamber Music Society Inc.**
156. The following events and performances directly held by **Agassiz Music Inc.** as part of its 2005 summer festival entitled "**Agassiz Summer Chamber Music Festival**":
 - **Camerata Nova Choir,**
 - **Emerging Artist,**
 - **Emerging Composer.**

157. Exhibits, events and performances directly held by **All Nations Traditional Healing Centre Inc.** excluding fundraisers.
158. Exhibits, events and performances directly held by **Royal Canadian College of Organists – Winnipeg Centre Inc.** excluding fundraisers.
159. Exhibits, events and performances directly held by **St. Anne Ukrainian Catholic Church.**
160. Exhibits, events and performances directly held by **Ai-Kon Inc.**, excluding fundraisers.
161. Exhibits, events and performances directly held **The Great Canadian Roots and Blues Association Inc.**
162. “**Driving Miss Daisy**”, co-produced by the **Manitoba Theatre Centre** as part of its 2005/2006 season of performances (exempted under s. 5 of Schedule “B” of this By-law).
163. Exhibits, events and performances forming part of the annual **Winnipeg Fringe Festival** sponsored by the **Manitoba Theatre Centre** (exempted under s. 5 of Schedule “B” of this By-law).
164. Exhibits, events and performances forming part of the annual **Master Playwright Festival** sponsored by the **Manitoba Theatre Centre** (exempted under s. 5 of Schedule “B” of this By-law).
added 8/3/2005 (155 – 164 inclusive)
165. The Event “**Manitoba World Invitational Lion Dance Festival**” to be held by Dragon & Lion Dance International of Canada Inc. on August 27, 2005 at the University of Winnipeg, Duckworth Centre.
166. Exhibits, events and performances directly held by **Winnipeg Labour Choir Incorporated.**
added 10/5/2005 (165 and 166)
167. Exhibits, events and performances directly held by **McConnell Irish Dancers Inc.;**
168. Exhibits, events and performances directly held by **Sarasvati Dramatic Theatre Productions and Repertory Inc.;**

169. **Manitoba Theatre Centre - 2005/2006 Season of Performances** at the Main Stage and Warehouse locations for the events:
- i. Crowns;
 - ii. Guys and Dolls;
 - iii. The Clean House.
added 129/2005 (167, 168, 169)
170. The Asper Foundation's "**The Izzy Asper Annual Jazz Performances**" to be held at the Berney Theatre, Asper Jewish Community Campus.
added 151/2005
171. The following event, directly held by the Manitoba Theatre Centre Warehouse location: "**Fully Committed**".
added 173/2005
172. Exhibits, events and performances directly held by **Macdonald Youth Services**.
added 173/2005
173. Exhibits, events and performances directly held by **Art City Inc.**
added 177/2005
174. Exhibits, events and performances directly held by **Orlan Ukrainian Folk Ensemble Inc.**
added 211/2005
175. Exhibits, events and performances directly held by **Seven Oaks Education Foundation Inc.**
added 211/2005
176. Exhibits, events and performances directly held by **Comhaltas Winnipeg Inc.**
added 234/2005
177. Exhibits, events and performances directly held by **La Radio Communautaire du Manitoba Inc.**
added 234/2005
178. Exhibits, events and performances directly held by **Ancop International (Canada) Inc. Manitoba Branch**.
179. Osborne Village Cultural Centre for "**The Winnipeg Comedy Festival**" to be held on April 4 – 9, 2006.
180. **Sweet Adelines Inc. Region 6** for its annual convention competition to be held on May 18 – 20, 2006 at the **Centennial Concert Hall**.
added 24/2006 (178, 179, 180)

181. Sport Manitoba Inc.'s Annual event "**Sport Manitoba Night of Champions**";
182. Events and performances directly held by **Winnipeg Centennial Folk Festival Inc.** at the "**Winnipeg Folk Festival – Folk Exchange**" venue located at 203 – 211 Bannatyne Avenue;
183. Fundraising events held by **Special Olympics Manitoba, Inc.** as part of the "**Winnipeg Wine Festival**" from May 1 to 6, 2006;
184. **Virtuosi Concerts (MB) Inc.'s** event entitled "**Mozartfest '06**" to be held April 20 & 22, 2006 and May 11 & 13, 2006 at Eckhardt – Grammatte Hall;
185. **Virtuosi Concerts (MB) Inc.'s** 2006/2007 season of performances included in the "Virtuosi Concerts Series";
186. Fundraising events and performances held by the **Seven Oaks General Hospital Foundation Inc.**
added 9/7/2006 (181-186 inclusive)
187. **AGASSIZ MUSIC, INC.** for Concerts 2, 3, 5, 6, 7, 8, 10 and 11 as part of the Agassiz Music Festival 2006 to be held from June 14 – 23, 2006;
188. For events and performances directly held by **Winnipeg Campus/Community Radio Society Inc.**
189. Events and performances directly held by **Seven Oaks General Hospital.**
190. **Seven Oaks General Hospital** for their fundraising event titled "25th Anniversary Gala Celebration" to be held on March 25, 2006 at the Fairmont Winnipeg.
191. For events and performances directly held by **Shoestring Players.**
added 11/0/2006 (187-191 inclusive)

Schedule B

Listing Principles

An amusement or place of amusement may be listed in Schedule A where an organization has made application for an exemption as hereinafter set out. Listings are intended to assist locally based charitable and not-for-profit cultural or athletic organizations in producing entertainment and sporting events with admission prices at a level which will encourage a broad audience. Listings are not intended to apply where an amusement is held for fund raising events in which the performers or promoters profit or where the exemption would result in for-profit gain.

Part 1 - Criteria

Definitions:

1 In this schedule:

"charitable organization" includes an organization registered as a "charity" with Revenue Canada;

"cultural organizations" includes organizations providing the following types of amusements: musical, artistic, ethno-cultural, museums, galleries and exhibits of a non-commercial nature;

"identifiable group" means a section of the public distinguished by age, ancestry, nationality, gender, ethnic background, religion or belief;

"not-for-profit cultural or athletic organization" means an organization which:

- (a) is organized without share capital;
- (b) has a governing body elected democratically by the membership;
- (c) less than 50% of the organization's directors are "related" persons; and
- (d) has a membership criteria such that membership in the organization is open to the public, or an identifiable group, for no, or minimal consideration;

"related persons" means individuals who are related to each other by blood, marriage, adoption, common-law relationship, or close business or corporate association (e.g., business partners, employee and employer). Individuals or groups can also be related to a corporation in which they have a controlling interest. Persons related to these individuals are also related to the corporation.

Scope re listings for charitable or not-for-profit cultural or athletic organizations

2 Listings may be provided for the performance of amusements where:

- (a) the amusement is directly held by a charitable or not-for-profit cultural or athletic organization;
- (b) the amusement to be held is directly related to the character of the organization;
- (c) the organization is financially sound, or where in a deficit position, the organization is able to demonstrate a sound deficit reduction plan;
- (d) the organization renders a service to an identifiable group while being of a general benefit to the community as a whole; and
- (e) net revenues will be used to further the organization's undertaking or purpose.

Fund raising activities

3 An amusement which is intended for fund raising may be listed where:

- (a) the amusement is directly held by a charitable or not-for-profit organization; and,
- (c) individuals participating in the amusement each receive no more than \$50.00 in remuneration for their services, in addition to reimbursement for reasonable expenses related to their participation in the amusement.

amended 7844/2001

Limited Local Content

4 Performances which have limited local content may only be considered for listing where the performance is to be offered by a locally based charitable or not-for-profit cultural or athletic organization as part of a festival, event, or season of performances and, in the opinion of Council, the limited local content will complement and enhance the ability of that organization to produce entertainment and attract a broad audience.

Council may vary provisions

5 Notwithstanding any other provision of Schedule "B", an amusement, or place of amusement, that is not within the scope of sections 2, 3 or 4 may be listed in Schedule "A" where Council is satisfied:

- (a) such a listing is in keeping with the Listing Principles set out herein;
- (b) the organization demonstrates in writing that the compliance with a term, or terms, of this By-law may cause unreasonable hardship; and
- (c) where possible, alternate arrangements proposed by the organization present a reasonable alternative in the circumstances of the particular organization.

Part 2 - Applications For Listing In Schedule A

Applications

- 6 Organizations holding amusements or operating places of amusement may apply for listing in Schedule "A" by filing with the Director of Corporate Finance a completed application, in the form as prescribed by the Director of Corporate Finance, sufficient to demonstrate compliance with the criteria set forth in Part 1, which application shall include:
- (a) if a corporation, the most recent annual return or, in the case of a new corporation, proof of corporate status and a complete list of current officers and directors;
 - (b) if a partnership, a list of all partners;
 - (c) copies of the organization's constitution and operating by-law(s);
 - (d) copies of contracts between the organization and any person organizing, promoting or managing the amusement on its behalf;
 - (e) a projected financial statement, on a form prescribed by the Director of Corporate Finance, which shall contain a projected statement of revenues and expenditures, including:
 - (i) details on all remuneration to be paid to any person in relation to the performance of the amusement;
 - (ii) where any part of the revenue from the amusement or the event(s) was, or is, to be paid to a promoter, proprietor, member, officer or director, a breakdown of such payments;
 - (iii) where the net proceeds from the amusement are to be deposited, and a statement of how those proceeds are intended to be used,
 - (f) except in the case of a new organization, the last annual financial statement in an audited form, if available;
 - (g) the date of the fiscal year end of the organization;
 - (h) for a charity, the charity's registration number, name and address as recorded with Revenue Canada; and
 - (i) such further information as the Director of Corporate Finance may reasonably request to verify that the amusement complies with the intent of this by-law.

Time for filing prescribed by the Director of Corporate Finance

- 7 The Director of Corporate Finance may prescribe the number of days prior to the sale of tickets by which applications for listings must be filed.

Listings determined by Council

- 8 Upon consideration of the recommendation of the Director of Corporate Finance as to whether or not the application meets the principles and intent of the by-law, the Standing Committee on Fiscal Issues may recommend to Council that an amusement or place of amusement be listed in Schedule "A".