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# मध्यप्रदेश राजपत्र

( असाधारण )  
प्राधिकार से प्रकाशित

क्रमांक 353]

भोपाल, बुधवार, दिनांक 27 जून 2018—आषाढ़ 6, शक 1940

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 27 जून 2018

क्र. 10629-190-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश नगरपालिक विधि (द्वितीय संशोधन) विधेयक, 2018 (क्रमांक 20 सन् 2018) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव.

MADHYA PRADESH BILL  
NO. 20 OF 2018  
THE MADHYA PRADESH NAGARPALIK VIDHI (DWITIYA SANSHODHAN)  
VIDHEYAK, 2018

**A Bill further to amend the Madhya Pradesh Municipal Corporation Act, 1956 and the Madhya Pradesh Municipalities Act, 1961.**

Be it enacted by the Madhya Pradesh Legislature in the sixty-ninth year of the Republic of India as follows :—

**Short title.**

1. This Act may be called the Madhya Pradesh Nagarpalik Vidhi (Dwitiya Sanshodhan) Adhiniyam, 2018.

**PART I  
AMENDMENT TO THE MADHYA PRADESH MUNICIPAL CORPORATION  
ACT, 1956 (No. 23 OF 1956)**

**Amendment to  
the Madhya  
Pradesh Act No.  
23 of 1956.**

2. In the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956),—

(1) In section 5,—

(i) after clause (1), the following clause shall be inserted, namely:—

“(1-a) “amusement” means any amusement provided in any amusement arcade or amusement park or theme park or by whatever name called, when provided in a local area for monetary consideration;”;

(ii) after clause (22-a), the following clause shall be inserted, namely:—

“(22-b) “entertainment” includes the following when provided in a local area for monetary consideration in cash or in any other manner, and whether received in advance, in instalments or in any other manner:—

- (i) any exhibition, performance, amusement, game or sport to which persons are admitted;
- (ii) entertainment provided by a direct to home (DTH) service provider through satellite;
- (iii) entertainment provided by a cable operator through cable service;
- (iv) ring tones, music, videos, movies, animations, games, jokes, etc. provided by a telecom service provider through telecom service;
- (v) contests organised through telecom services by the telecom service provider or any person;
- (vi) entertainment provided by any other technological means or device.

**Explanation.**— Services received by a person situated in a local area of Madhya Pradesh shall be deemed to have been provided within that local area;”.

(2) In section 132,—

(i) in sub-section (1), for clause (f), the following clause shall be substituted, namely:—

“(f) a tax on entertainments and amusements provided by any person into a municipal corporation area.”;

- (ii) sub-section (2) shall be deleted;
- (iii) for sub-section (3), the following sub-section shall be substituted, namely:—
- “(3) The mode of assessment and collection and amount of the tax specified in clause (f) of sub-section (1) shall be such as may be prescribed.”.

## PART II

### AMENDMENT TO THE MADHYA PRADESH MUNICIPALITIES ACT, 1961 (No. 37 OF 1961)

3. In the Madhya Pradesh Municipalities Act, 1961(No. 37 of 1961),—

Amendment to  
the Madhya  
Pradesh Act No.  
37 of 1961

(1) In section 3,—

- (i) clause (1) shall be renumbered as clause (1-a) and before clause (1-a) as so renumbered, the following clause shall be inserted, namely:—

“(1) amusement” means any amusement provided in any amusement arcade or amusement park or theme park or by whatever name called, when provided in a local area for monetary consideration;”;

(ii) after clause (10-b), the following clause shall be inserted, namely:—

“(10-c) “entertainment” includes the following when provided in a local area for monetary consideration in cash or in any other manner, and whether received in advance, in instalments or in any other manner—

- (i) any exhibition, performance, amusement, game or sport to which persons are admitted;
- (ii) entertainment provided by a direct to home (DTH) service provider through satellite;
- (iii) entertainment provided by a cable operator through cable service;
- (iv) ring tones, music, videos, movies, animations, games, jokes, etc. provided by a telecom service provider through telecom service;
- (v) contests organised through telecom services by the telecom service provider or any person;
- (vi) entertainment provided by any other technological means or device.

**Explanation.**—Services received by a person situated in a local area of Madhya Pradesh shall be deemed to have been provided within that local area;”.

(2) In section 127,—

- (i) in sub-section (1) for clause (f), the following clause shall be substituted, namely:—

“(f) a tax on entertainments and amusements provided by any person into a municipal area.”;

(ii) sub-section (2) shall be deleted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The mode of assessment and collection and amount of the tax specified in clause (f) of sub-section (1) shall be such as may be prescribed.”.

**Repeal and saving.**

4.(1) The Madhya Pradesh Nagarpalik Vidhi (Dwitiya Sanshodhan) Adhyadesh, 2018 (No. 7 of 2018) is hereby repealed.

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

#### STATEMENT OF OBJECTS AND REASONS

By the 101<sup>st</sup> Constitution amendment entry 62 of the State List to the Seventh Schedule has been substituted, after this amendment the State Legislatures have been empowered to make law on taxes on entertainments and amusements levied and collected by a Panchayat or a Municipality or a Regional Council or a District Council in its limit. This amendment empowers the urban local bodies to impose taxes on Cinemas and Cable Operators.

2. In order to achieve aforesaid objective suitable amendments are proposed in section 5 and 132 of the Madhya Pradesh Municipal Corporation Act, 1956 (No. 23 of 1956) and section 3 and 127 of the Madhya Pradesh Municipalities Act, 1961 (No. 37 of 1961).

3. As the matter was urgent and the Legislative Assembly was not in session, the Madhya Pradesh Nagarpalik Vidhi (Dwitiya Sanshodhan) Adhyadesh, 2018 (No. 7 of 2018) was promulgated for the purpose. It is now proposed to replace the said Ordinance by an Act of the State Legislature without any modification.

4. Hence this Bill.

**BHOPAL:**  
**DATED THE 21<sup>ST</sup> June 2018**

**MAYA SINGH**  
**Member-In-Charge.**