

NATIONAL ASSEMBLY
Thirty-fifth Legislature, first session

1995, chapter 73
**AN ACT TO AMEND THE ACT RESPECTING
MUNICIPAL TAXATION**

Bill 134

Introduced by Mr Guy Chevrette, Minister of Municipal Affairs

Introduced 15 December 1995

Passage in principle 15 December 1995

Passage 15 December 1995

Assented to 15 December 1995

Coming into force: 15 December 1995

Legislation amended:

Act respecting municipal taxation (R.S.Q., chapter F-2.1)





CHAPTER 73

An Act to amend the Act respecting municipal taxation

[Assented to 15 December 1995]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. F-2.1,
s. 66, am.

1. Section 66 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended

(1) by striking out the words “a conduit and its accessories, or to” in the first line of the third paragraph;

(2) by adding, at the end of the third paragraph, the words “. It does not apply, either, to a conduit and its accessories, except a conduit designed for pressures of 7 000 kilopascals or more.”

c. F-2.1,
s. 204, am.

2. Section 204 of the said Act, amended by section 75 of chapter 2 of the statutes of 1994, by section 23 of chapter 23 of the statutes of 1994 and by section 1 of chapter 7 of the statutes of 1995, is again amended by inserting, after subparagraph *c* of paragraph 14, the following subparagraph:

“(d) an immovable that belongs to a cooperative or a non-profit body holding a home day care agency permit issued under the Act respecting child day care, that is indicated in the permit as being the address of the agency and that is used mainly for the exercise of the functions appropriate to such an agency;”.

c. F-2.1,
s. 204.0.1,
am.

3. Section 204.0.1 of the said Act, amended by section 2 of chapter 7 of the statutes of 1995, is again amended by adding the words “and is exempt from real estate tax” after the word “permit” in the eighth line of the third paragraph.

c. F-2.1,
s. 206, am.

4. Section 206 of the said Act is amended

(1) by replacing the words “to which section 205 applies and that is situated in its territory” in the first and second lines by the words “referred to in any of paragraphs 4, 5 or 10 to 12 of section 204 and situated in the territory of the local municipality”;

(2) by striking out the words “in addition to the compensation exigible under section 205,” in the fourth line.

c. F-2.1,
s. 221, am.

5. Section 221 of the said Act is amended by replacing the percentage “5 %” in the second line of paragraph 1 by the percentage “4%”.

c. F-2.1,
s. 236, am.

6. Section 236 of the said Act, amended by section 76 of chapter 2 of the statutes of 1994, by section 23 of chapter 23 of the statutes of 1994 and by section 3 of chapter 7 of the statutes of 1995, is again amended by replacing the words “or stop-over centre permit” in the second line of subparagraph *g* of paragraph 1 by the words “, stop-over centre permit or home day care agency permit”.

Effect

7. Sections 1, 2, 5 and 6 have effect for the purposes of every municipal fiscal year from the 1997 fiscal year.

Coming into
force

8. This Act comes into force on 15 December 1995.