

NATIONAL ASSEMBLY
Thirty-fourth Legislature, second session

1992, chapter 25
AN ACT TO REPEAL THE AMUSEMENT TAX ACT

Bill 20

Introduced by Mr Claude Ryan, Minister of Municipal Affairs

Introduced 13 May 1992

Passage in principle 4 June 1992

Passage 22 June 1992

Assented to 23 June 1992

Coming into force: 23 June 1992

Act repealed:

Amusement Tax Act (R.S.Q., chapter D-14)



CHAPTER 25

An Act to repeal the Amusement Tax Act

[Assented to 23 June 1992]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. D-14,
repealed

1. The Amusement Tax Act (R.S.Q., chapter D-14) is repealed.

Effect

2. Section 1 has effect from 1 July 1992.

Amusement
tax

Where the price of admission to a place of amusement situated in a territory where sections 2 to 16 of the Amusement Tax Act apply is paid before 1 July 1992 to entitle a person to attend or take part in an amusement at that place after 30 June 1992, the amusement tax is payable and must be collected at the same time as the price of admission.

Effect

Every provision of the repealed Act or of a regulation or by-law adopted or agreement entered into under the said Act retains its effects, notwithstanding the repeal of the Act, with respect to the tax payable before 1 July 1992 that has not been remitted before that date to the municipality to which it is due.

Collection

3. The collection of the amusement tax before 23 June 1992 is hereby validated to the extent that it was effected in the absence of a by-law of the municipality declaring sections 2 to 16 of the Amusement Tax Act applicable in its territory. The tax collected belongs to the municipality.

Validation

The validation under the first paragraph does not affect cases pending on 13 May 1992.

Applicability

4. Subject to sections 1 and 2 of this Act, sections 2 to 16 of the Amusement Tax Act apply, in a territory affected by the validation under section 3, without the need for adoption of a by-law by the municipality under section 1.1 of the said Act.

Applicable
by-laws

5. For the purposes of sections 3 and 4 of this Act, every by-law adopted by a municipality under the Amusement Tax Act that was in force on 31 December 1991 is applicable. The same applies with respect to agreements entered into by a municipality under the said Act.

Tax

6. Notwithstanding the Act respecting the Québec sales tax and amending various fiscal legislation (1991, chapter 67), no tax under Title I of the said Act is payable with respect to the price of admission to a place of amusement situated in a territory where sections 2 to 16 of the Amusement Tax Act apply, where the price of admission is paid, before 1 July 1992, to entitle a person to attend or take part, after 30 June 1992, in an amusement at that place and where, in accordance with the second paragraph of section 2 of this Act, the amusement tax is payable and must be collected at the same time as the price of admission.

Coming into
force

7. This Act comes into force on 23 June 1992.