



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FOURTH LEGISLATURE

Bill 20

An Act to repeal the Amusement Tax Act

Introduction

**Introduced by
Mr Claude Ryan
Minister of Municipal Affairs**

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EXPLANATORY NOTES

This bill repeals the Amusement Tax Act from 1 July 1992. It provides that the tax will continue to be collected before that date for amusements held after 30 June 1992 and that it is not refundable by reason of the repeal of the Act. The bill provides concordantly that the Québec sales tax is not collectible in respect of the price paid to attend or take part in such amusements.

Furthermore, the bill validates the collection of the amusement tax before 1 July 1992 for an amusement held after 31 December 1991, even if the municipality concerned has failed to adopt and enforce a by-law legalizing such collection.

Bill 20

An Act to repeal the Amusement Tax Act

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The Amusement Tax Act (R.S.Q., chapter D-14) is repealed.
- 2.** Section 1 has effect from 1 July 1992.

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.

Every provision of the repealed Act or of a regulation or by-law adopted or agreement entered into under the said Act retains its effects, notwithstanding the repeal of the Act, with respect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.

3. The collection of the amusement tax before (*insert here the date of assent to this Act*) 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.

The validation under the first paragraph does not affect cases pending on (*insert here the date of introduction of this bill*).

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.

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.

6. Notwithstanding the Act respecting the Québec sales tax as amended by 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 was paid, before 1 July 1992, to entitle a person to attend or take part in an amusement 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.

7. This Act comes into force on (*insert here the date of assent to this Act*).
