

THIRD SESSION

THIRTY-SECOND LEGISLATURE

NATIONAL ASSEMBLY OF QUÉBEC

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**Bill 25**

**An Act to amend the Watercourses Act**

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First reading .....

Second reading .....

Third reading .....

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M. YVES DUHAIME

Minister of Energy and Resources



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QUÉBEC OFFICIAL PUBLISHER

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#### EXPLANATORY NOTES

*The object of this bill is to amend the Watercourses Act, giving effect to the Budget Speech of 10 March 1981.*

*The amendments will replace the single yearly payment of charges or contributions by a system of monthly instalments similar to that employed for the payment of certain taxes, such as the income tax.*

*The bill also provides that interest and penalties will be charged on instalments not paid in full and on the unpaid balance of charges or contributions.*

## Bill 25

### An Act to amend the Watercourses Act

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

**1.** The Watercourses Act (R.S.Q., chapter R-13) is amended by replacing section 69 by the following section:

**“69.** Every owner of hydraulic powers situated in Québec shall pay to the Minister of Energy and Resources, per thousand kilowatt-hours of electricity generated and used for its own purposes during the year and derived from such hydraulic powers, a contribution of an amount equal to the additional charge contemplated in section 68.”

**2.** The said Act is amended by replacing section 69.1 by the following section:

**“69.1** Every person other than the owner using electricity derived from the hydraulic powers contemplated in section 69 shall pay to the Minister of Energy and Resources, per thousand kilowatt-hours of electricity used, a contribution of an amount equal to the additional charge contemplated in section 68.

Every owner of hydraulic powers shall collect the charge or contribution from the person mentioned in the first paragraph, as a mandatory of the Minister of Energy and Resources.”

**3.** The said Act is amended by replacing section 69.3 by the following sections:

**“69.3** Every person subject to this division shall, for each year, pay to the Minister of Energy and Resources the following amounts:

(1) on or before the last day of each month of the year, an amount equal to one-twelfth of the charge or contribution payable for the preceding year or of the charge or contribution estimated for the year; or

(2) on or before the last day of each of the first two months of the year, an amount equal to one-twelfth of the charge or contribution payable for the year preceding the year preceding that for which the instalments are computed and, on or before the last day of each of the following ten months, an amount equal to one-tenth of the excess of the charge or contribution payable for the preceding year, over the total of the amounts computed in respect of those first two months.

On or before the last day of the period ending two months after the end of the year, he shall pay the remainder of the charge or contribution payable for that year.

**“69.4** Where the amount paid by a person subject to this division, as the charge or contribution payable for a year, before the expiry of the time allowed for the filing of the report, is less than the amount of the charge or contribution payable for that year, the person liable to pay the charge or contribution shall pay interest at the rate fixed in section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), on the difference between those two amounts, for the period extending from the date of expiration of the time for filing the report to the day of payment; if no amount has been paid by that person, such interest is exigible, for the same period, on the total amount of the charge or contribution payable for that year.

**“69.5** In addition to the interest payable under section 69.4, the person liable to make a payment under section 69.3 shall pay interest, on every payment or part of a payment which he has not made, at the rate fixed under section 28 of the Act respecting the Ministère du Revenu, for the period extending from the date of expiry of the time for making the payment to the day of payment or to the date of expiry of the time for filing the report, whichever is earlier.

For the purposes of this section, a person required to make a payment under section 69.3 is deemed to have been liable to pay instalments based on that one of the methods contemplated in paragraphs 1 and 2 of section 69.3 that gives the lowest amount to be paid not later than the dates contemplated in those paragraphs by reference to:

(1) his charge or contribution payable for the year or for the preceding year; or

(2) his charge or contribution payable for the year preceding the year preceding that for which the instalments are computed, and his charge or contribution payable for the year preceding that for which the instalments are computed.

**“69.6** Every person required to pay an instalment under section 69.3 must, in addition to the interest payable under sections 69.4 and 69.5, pay additional interest at the rate of five per cent per annum on any unpaid instalment or part of an instalment for the period for which interest is payable under section 69.5.”

**4.** Section 70 of the said Act is amended by replacing the first paragraph by the following paragraph:

**“70.** The remainder of the said contributions and charges must be supported by a sworn report of the general manager, of the secretary or of the treasurer of the debtor effecting such payment, or of the debtor himself, establishing the total kilowatt-hours of electricity generated during the year in his plants situated in Québec.”

**5.** Every person contemplated in section 69.3 of the Watercourses Act shall pay to the Minister of Energy and Resources, for the year 1981, the following amounts:

(1) on or before the last day of each month beginning after 31 March, an amount equal to one-ninth of the charge or contribution payable for the preceding year or of the charge or contribution estimated for the year; and

(2) not later than the last day of the period ending two months after the end of the year, the remainder of the charge or contribution payable for that year.

**6.** This Act has effect from 1 April 1981, except section 69.3 of the Watercourses Act, enacted by section 3 of this Act, which has effect from 1 January 1982.

**7.** This Act comes into force on the day of its sanction.