

FOURTH SESSION

THIRTY-FIRST LEGISLATURE

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 68

**An Act to again amend the Retail Sales Tax Act
and the Fuel Tax Act**

First reading

Second reading

Third reading

M. MICHEL CLAIR

Ministre du revenu

L'ÉDITEUR OFFICIEL DU QUÉBEC

1979

EXPLANATORY NOTES

One object of this bill is to exempt, from retail sales tax, the sale of an aircraft intended for commercial operation, and the sale of its component parts and of parts used for the repair or maintenance of an aircraft.

The other object is to increase the tax on fuel used for testing aircraft engines or the propulsion of aircraft from \$0.007 to \$0.013 per litre.

Bill 68

An Act to again amend the Retail Sales Tax Act and the Fuel Tax Act

HER MAJESTY, with the advice and consent of the Assemblée nationale du Québec, enacts as follows:

1. Section 17 of the Retail Sales Tax Act (R.S.Q., c. I-1), amended by section 1 of chapter 30 of the statutes of 1978 and by section 2 of chapter 20 of the statutes of 1979, is again amended by adding at the end the following paragraph:

“(af) Sale of an aircraft which, within twelve months of the sale, will be operated under a licence to operate a commercial air service issued to the purchaser under the Act to authorize the control of aeronautics (R.S.C., 1970, c. A-3) and the sale of any component part of such an aircraft and of any part used for the repair or maintenance of any aircraft.”

2. Section 2 of the Fuel Tax Act (R.S.Q., c. T-1), replaced by section 2 of chapter 28 of the statutes of 1978, is again replaced by the following section:

“**2.** Every person who in any way acquires gasoline in Québec for purposes other than resale shall pay to the Minister a tax of \$0.042 per litre.

However, in the case of gasoline to be used for testing aircraft engines or the propulsion of an aircraft, the amount of the tax shall be \$0.013 per litre.”

3. Sections 1 and 2 have effect from 1 January 1980.

4. This act comes into force on the day of its sanction.