

THIRD SESSION  
THIRTY-FIRST LEGISLATURE

# ASSEMBLÉE NATIONALE DU QUÉBEC

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## Bill 61

**An Act to amend the Retail Sales Tax Act**

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First reading .....  
Second reading .....  
Third reading .....

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M. JACQUES PARIZEAU  
Ministre du revenu

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L'ÉDITEUR OFFICIEL DU QUÉBEC

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#### EXPLANATORY NOTE

*The object of this bill is to avert any reduction in the revenue of municipalities as a result of the measures announced on 12 April 1978 in the statement made by the Ministre des finances.*

Sec. 1. *Section 33 reads as follows:*

**“33.** Municipalities shall be entitled to a compensation, payable out of the consolidated revenue fund, in lieu of the right to impose a retail sales tax.

Such compensation shall be one-fourth of the tax collected under this act during each fiscal year from the 1st of April 1967.

It shall be apportioned for each fiscal year as follows.”

*Sections 34, 43 and 47 are amended for concordance with the amendment to section 33.*

## Bill 61

An Act to amend the Retail Sales Tax Act

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

[[**1.** The Retail Sales Tax Act (Revised Statutes, 1964, chapter 71) is amended by inserting after section 33 the following section:

**“33a.** For the fiscal year beginning on 1 April 1978, all references in sections 33, 34, 43 and 47 to one-fourth of the tax collected shall be read as a reference to 31.25 per cent of the tax collected.”]]

**2.** Section 1 of this act has effect as from 1 April 1978.

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