

THIRD SESSION
THIRTY-FIRST LEGISLATURE

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 62

An Act to amend the Tobacco Tax Act

First reading
Second reading
Third reading

M. JACQUES PARIZEAU
Ministre du revenu

L'ÉDITEUR OFFICIEL DU QUÉBEC

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EXPLANATORY NOTE

This bill follows up the Budget Speech of 18 April 1978 which announced an increase of the Tobacco Tax.

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Sec. 1. *This section provides for an increase of the tax on cigarettes from .8 cent to 1.08 cents per cigarette, and of the tax on cigars and pipe tobacco from 25 to 30 per cent. It also provides that the tax on cigars selling for not over ten cents is to be increased to two cents.*

Sec. 2. *The purpose of this section is to prevent the increases of the tobacco tax from affecting the payments made by the Ministère du revenu into the special olympic fund.*

Bill 62

An Act to amend the Tobacco Tax Act

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

[[**1.** Section 8 of the Tobacco Tax Act (Revised Statutes, 1964, chapter 72), replaced by section 1 of chapter 29 of the statutes of 1965 (1st session) and amended by section 1 of chapter 32 of the statutes of 1968 and section 1 of chapter 21 of the statutes of 1976, is replaced by the following:

“3. Every consumer shall pay to Her Majesty in right of the Province, at the time of making a purchase of tobacco in this Province, for consumption by himself or by any other person, a tax at the rate of thirty per cent of the retail price.

In the case of a purchase of cigarettes, the tax so payable shall be one cent and eight-hundredths per cigarette.

In the case of a purchase of cigars for a retail sale price not exceeding ten cents each, the tax so payable shall be two cents per cigar.”]]

[[**2.** Section 24*a* of the said act, enacted by section 2 of chapter 21 of the statutes of 1976, is replaced by the following:

“24*a.* In view of assisting the financing of the olympic installations, the Ministre du revenu must pay monthly into the special olympic fund established by chapter 14 of the statutes of 1976, an amount equal, for each month, to 48 per cent of the tax collected during the preceding month under this act as it read on 18 April 1978.”]]

- 3.** Section 1 has effect as from 19 April 1978.
- 4.** Section 2 has effect as from 1 May 1978.
- 5.** This act comes into force on the day of its sanction.