

THIRD SESSION
THIRTY-FIRST LEGISLATURE

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 63

An Act to amend the Meals and Hotels 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

The object of this bill is to protect municipalities from a reduction of their revenues pursuant to the measures disclosed on 12 April 1978 in the statement made by the Ministre des finances.

Sec. 1. *Section 9a presently reads as follows:*

"9a. In order to assist in the financing of municipalities having a population of at least 150,000 inhabitants, according to the last census made under section 16 of the Statistics Act (Statutes of Canada), each of such municipalities is entitled, for each fiscal year from 1 April 1974, to a subsidy payable out of the consolidated revenue fund equal to 50% of the tax collected in its territory under this act during the same fiscal year."

Sec. 2. *This section establishes concordance with section 1.*

Bill 63

An Act to amend the Meals and Hotels Tax Act

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

[[**1.** Section 9*a* of the Meals and Hotels Tax Act (Revised Statutes, 1964, chapter 73), enacted by section 1 of chapter 22 of the statutes of 1974, is replaced by the following section:

“9*a*. In order to assist in the financing of municipalities having a population of at least 150,000 inhabitants, according to the last census made under section 16 of the Statistics Act (Statutes of Canada), each of such municipalities is entitled, for each fiscal year from 1 April 1978, to a subsidy payable out of the consolidated revenue fund equal to 58.60 per cent of the tax collected in its territory under this act during the same fiscal year.”]]

[[**2.** Section 9*b* of the said act, enacted by section 1 of chapter 22 of the statutes of 1974, is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) not later than the fifteenth day and the last day of each month of each fiscal year an amount equal to 1/24 of 58.60 per cent of the tax collected in its territory under this act during the last fiscal year for which the amount of such tax is known; and”.]

3. Sections 1 and 2 of this act have effect as from 1 April 1978.

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