



CHAPTER 30

An Act to again amend the Retail Sales Tax Act

[Assented to 22 December 1978]

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

R.S.,
c. 71, s. 15,
am.

1. Section 15 of the Retail Sales Tax Act (Revised Statutes, 1964, chapter 71), amended by section 6 of chapter 31 of the statutes of 1968, section 27 of chapter 15 and section 1 of chapter 22 of the statutes of 1970, section 170 of chapter 17 of the statutes of 1973, section 10 of chapter 17 of the statutes of 1974, section 1 of chapter 26 of the statutes of 1975, section 2 of chapter 20 of the statutes of 1976 and by section 2 of chapter 27 of the statutes of 1977, is again amended:

(a) by replacing paragraph *l* by the following paragraph:

“(l) Sales of medicaments on doctors’ prescriptions, sales of prostheses or orthopedic devices, sales of ophthalmic lenses to relieve or correct defects of vision, sales of the mountings supporting such lenses, sales of goods designed specially to alleviate a physical deficiency or an infirmity, or sales of dogs trained to serve as guides to the blind;”;

(b) by replacing the period at the end of paragraph *ad* by a semicolon and by adding the following paragraphs:

“(ae) Sales made after 12 April 1978 and before 1 April 1979, of

(i) footwear of every description, and clothing;

(ii) woven or knitted fabric and natural or synthetic thread or yarn for embroidery, sewing, weaving or knitting;

(iii) furniture for a residential dwelling-house;

“(af) Sales of phonograph records, magnetic tapes and other goods of a similar nature carrying a sound recording that a person acquires for the purposes of public broadcasting by a radio or television station, and sales of cinematographic films and magnetoscopic tapes carrying visual recordings.”

R.S.,
c. 71,
ss. 15*d*, 15*e*,
added.

2. The said act is amended by inserting, after section 15*c*, the following sections:

Modified
vehicles.

“15*d*. A person deprived of the use of both lower limbs is entitled to the reimbursement of the tax paid by him on the purchase of

(*a*) a motor vehicle designed or modified to enable him to drive it, or

(*b*) a motor vehicle and the parts used to modify it to enable him to drive it, provided that such vehicle was not used from the time it was acquired until the time it was modified.

Modified
vehicles.

“15*e*. A person who, for a non-profit motive, transports persons deprived of the use of their lower limbs is entitled to the reimbursement of the tax paid by him on the purchase of

(*a*) a motor vehicle designed or modified for that purpose and used mainly for that same purpose; or

(*b*) a motor vehicle and the parts used to modify it for that purpose, used mainly for that same purpose, provided that such vehicle was not used from the time it was acquired until the time it was modified.”

R.S.,
c. 71, s. 31,
am.

3. Section 31 of the said act, replaced by section 5 of chapter 20 of the statutes of 1976, is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) to define the expressions “production equipment”, “production”, “clothing” and “furniture” for the purposes of the application of paragraphs *aa*, *ab* and *ae* of section 15;”.

Effect.

4. Paragraph *b* of section 1, to the extent that it enacts paragraph *ae* of section 15 of the Retail Sales Tax Act, has effect as from 13 April 1978.

Effect.

5. Paragraph *a* of section 1, paragraph *b* of section 1 to the extent that it enacts paragraph *af* of section 15 of the Retail Sales Tax Act and section 2 have effect as from 19 April 1978.

Coming
into force.

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