



## CHAPTER 31

### An Act to amend the Tobacco 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. 72,  
s. 8,  
replaced.

**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:

Tax.

**“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.

Tax on  
cigarettes.

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

Tax on  
cigars.

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.”

R.S., c. 72,  
s. 24a,  
replaced.

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

Financing  
of olympic  
installa-  
tions.

**“24a.** 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.”

Effect.

**3.** Section 1 has effect as from 19 April 1978.

Effect.

**4.** Section 2 has effect as from 1 May 1978.

Coming  
into force.

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