



CHAPTER 114

An Act to amend the charter of the town of Montreal East

[Assented to 22 December 1978]

Preamble. WHEREAS it is necessary, for the proper administration of the affairs of the town of Montreal East, that its charter, chapter 63 of the statutes of 1910 and the acts amending it, be again amended;

Therefore, Her Majesty, with the advice and consent of the Assemblée nationale du Québec, enacts as follows:

1973, c. 81,
s. 2,
replaced.

1. Section 2 of chapter 81 of the statutes of 1973 is replaced by the following section:

“2. Instead of imposing and levying the business tax authorized by section 527 of the Cities and Towns Act (Revised Statutes, 1964, chapter 193), the town of Montreal East is authorized to levy and impose on all categories or classes of commerce, industry, manufactures, financial establishments, occupations, arts, professions, callings or means of earning a profit or a livelihood, carried on or followed by one or more persons, firms, companies or corporations within the boundaries of the municipality, or, at the discretion of the council, on certain of such categories or classes, a tax called “business tax” not exceeding thirteen and three-quarters per cent of the annual value, as entered on the valuation roll, of the places in which the said commerce, industry, occupation, art, profession, calling or means of earning a profit or a livelihood, is carried on.

Business
tax
replaced
for certain
classes.

The business tax thus imposed shall replace, for the categories or classes which will be held to the payments of same, the taxes authorized by section 527 of the said Cities and Towns Act. The remaining classes or categories which are not held to the payment of such business tax shall remain subject to the taxes authorized by section 526 of the Cities and Towns Act.”

Coming
into force.

2. This act comes into force on 1 January 1979.