

THIRD SESSION

THIRTY-FIRST LEGISLATURE

ASSEMBLÉE NATIONALE DU QUÉBEC

Bill 64

An Act to amend the Fuel 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 where it was announced that the fuel tax for off-road vehicles used for farming, forest or mining operations was reduced to 3 cents a gallon.

Sec. 1. *The effect of the amendment submitted is to reduce to 3 cents a gallon the tax payable on gasoline in the case contemplated in subparagraph h, enacted by section 1 of the bill.*

Sec. 2. *The effect of the amendment submitted is to reduce to 3 cents a gallon the tax payable on fuel oil in the case contemplated in subparagraph d, enacted by section 2 of the bill.*

Bill 64

An Act to amend the Fuel Tax Act

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

[[**1.** Section 5 of the Fuel Tax Act (1972, chapter 30) is amended by inserting after subparagraph *g* of the first paragraph the following subparagraph:

“(h) when the gasoline was used to operate a motor vehicle registered for use exclusively on private land or a private road, and used for farming, forest or mining operations as defined by regulation.”]]

[[**2.** Section 10 of the said act is amended by inserting after subparagraph *c* of the first paragraph the following subparagraph:

“(d) when the fuel oil was used to operate a motor vehicle registered for used exclusively on private land or a private road and used for farming, forest or mining operations as defined by regulation.”]]

3. Sections 1 and 2 have effect as from 19 April 1978.

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