



CHAPTER 48

An Act to amend the Municipal Tax Exemption Act

[Assented to, the 22nd of June, 1940]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. Section 6 of the Municipal Tax Exemption Act R. S., c. 117, (Revised Statutes, 1925, chapter 117), as replaced by s. 6, replaced. section 1 of the act 24 George V, chapter 38, is again replaced by the following:

“6. Notwithstanding any other general law or special act, no municipal corporation shall oblige a person not having a place of business in the municipality to pay a tax or to procure a license in order to take orders for, and to sell and deliver merchandise, if these operations are only carried on with merchants, traders or manufacturers in the ordinary course of their business.” Certain tax or license prohibited.

2. The following division is added to the said act, R. S., c. 117, s. 6a, added. after section 6 thereof:

“DIVISION IIIa

“TAXES ON BRANCHES

“6a. Every municipal corporation, imposing a business tax, a special tax or a license upon ratepayers carrying on certain businesses therein, may impose: Taxes on businesses:

1. Upon those operating in the municipality more than one similar establishment: for each such establishment, a business tax, a special tax or a license at a rate Id., where several establishments.

not exceeding by more than one-half the rate of the tax or license imposed upon those operating one establishment only, the increase for each establishment not to exceed one hundred dollars per year;

Taxes where
no principal
place in mu-
nicipality.

2. Upon those not having their principal place of business in the municipality: for each establishment that they operate therein, a business tax, a special tax or a license at a rate not exceeding double the rate of the tax or license imposed upon those operating one establishment only, the increase for each establishment not to exceed two hundred dollars per year.

Other
taxation
prohibited.

No municipal corporation may otherwise impose a special tax or a license upon a person operating an establishment in the municipality by reason of such person not residing or not having his principal place of business therein, or operating more than one establishment in the Province or in the municipality; any provision to the contrary in a general law or special act is repealed."

Coming into
force.

3. This act shall come into force on the day of its sanction.