



## CHAPTER 55

### An Act respecting the revision of the various systems of taxation in the Province

[Assented to, the 14th of April, 1937]

**WHEREAS** there is occasion to consider the question Preamble.  
of a general fiscal reform in the Province and it is expedient to entrust the study thereof to persons competent in the matter;

Therefore, His Majesty, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

**1.** The Lieutenant-Governor in Council may designate three persons to study the various systems of imposition of provincial, municipal, school and other taxes now in use in this Province and the reforms to be made thereto. Designating of persons to study systems of Provincial taxation.

The said persons shall receive such remuneration as the Lieutenant-Governor in Council may determine. Remuneration of such persons.

**2.** The Provincial Treasurer and the Comptroller of Provincial Revenue shall be adjoined *ex officio* to such persons to direct the said work. Directors ex officio.

**3.** The persons designated in sections 1 and 2 shall proceed with all possible diligence to make such study and shall send a report of their recommendations and suggestions to the Lieutenant-Governor in Council within such delay as the latter may fix. Sending of report.

**4.** The Lieutenant-Governor in Council may determine the procedure with respect to the carrying out of the procedure, etc. Determining of procedure, etc.

of this work and adopt regulations conferring upon such persons the powers necessary to enable them to accomplish same.

Additional  
powers of  
persons so  
designated.

**5.** Such persons shall have, in addition, the powers conferred upon a commissioner appointed under the Public Inquiry Commission Act (Revised Statutes, 1925, chapter 8).

Adjoining,  
etc., of  
assistants.

**6.** The Lieutenant-Governor in Council may adjoin to such persons, to help them in the performance of their duties, the secretaries, clerks and other employees whom they may need and fix their remuneration.

Expenses.

**7.** The expenses occasioned by the carrying out of this act shall be paid out of the consolidated revenue fund.

Coming into  
force.

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