



CHAPTER 18

An Act to amend the Gasoline Act

[Assented to, the 18th of May, 1835]

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

1. Section 2 of the Gasoline Act (Revised Statutes, 1925, R. S., c. 36, chapter 36), as amended by the acts 21 George V, chapter 30, section 1; 22 George V, chapter 30, section 1, and 24 George V, chapter 16, section 1, is again amended by replacing paragraphs 2, 3 and 4 thereof by the following:

"2. The words "gasoline station" mean any garage or other place where gasoline is stored for the purpose of selling the same to consumers;

"3. The words "gasoline tank" mean any stationary receptacle placed underground or overground, for the purpose of storing gasoline;

"4. The words "gasoline pump" mean any mechanism connected with a gasoline tank for the transmitting of gasoline therefrom, by means of one or more gasoline outlets, for business purposes."

2. Section 6 of the said act is amended by adding thereto, after the word: "paid", in the eighth line thereof, the words: ", and to take, on payment of the current price, a sample of gasoline not exceeding one quarter of a gallon from each gasoline tank, for analysis purposes".

3. Section 8 of the said act is amended by replacing the words: "Motor Vehicle Bureau", in the fourth and fifth lines of subsection 2 thereof by the words: "Gasoline Service".

R. S., c. 36. **4.** Section 8*b* of the said act, as enacted by the act 21
s. 8*b*, am. George V, chapter 30, section 5, is amended:

a. By adding thereto, after the word: "payment", in the third line of sub-paragraph *b* thereof, the words: "or remittance";

b. By adding thereto, after the word: "paid", in the fourth line of the said sub-paragraph *b* thereof, the words: "or remitted".

Id., s. 9, am. **5.** Section 9 of the said act, as amended by the act 21 George V, chapter 30, section 6, is again amended by adding thereto, after sub-paragraph *d* of subsection 1 thereof, the following sub-paragraph:

Classification. "e. Classify the gasoline offered for sale in the Province;".

R. S., c. 36. **6.** Section 14 of the said act, as replaced by the act 22
s. 14, re- George V, chapter 30, section 5, is again replaced by the
placed. following:

Persons entitled to refund of tax. "**14.** The following persons shall be entitled to a refund of the tax, to wit:

a. A person whose habitual occupation is that of a farmer, upon gasoline *bona fide* purchased and used by him in a tractor, only in the performance of work on a farm;

b. A person whose habitual occupation is that of a fisherman, upon gasoline *bona fide* purchased and used by him in operating a boat employed in fishing;

c. Any person, upon gasoline *bona fide* purchased and used by him to operate a stationary engine;

d. Any person whose habitual occupation is that of manufacturing products which require gasoline as an ingredient, upon gasoline *bona fide* purchased and used by him as an ingredient in such manufactured products;

e. Any person using pumps to fight forest fires, upon gasoline *bona fide* purchased and used by him for such purpose only;

Proviso. Provided, however, that in any of the five foregoing cases:

I. The person by whom the gasoline is so used or consumed supplies the Comptroller of Provincial Revenue with satisfactory proof, in the manner prescribed by the regulations, of the payment of the tax and of the use or consumption of gasoline;

II. The demand for a refund be made and delivered to the Comptroller of Provincial Revenue within the twelve months immediately following the date of the purchase;

- III. Such demand be accompanied by the original and receipted invoices of all the gasoline purchased by the claimant during the period of time set out in the demand, both for exempted and for non-exempted purposes;
- IV. None of the invoices so produced with the demand indicate any alteration."

7. The said act is amended by adding thereto, after R. S., c. 36, section 14 thereof, the following sections: ss. 15, 16, added.

"15. 1. No person may own, for business purposes, a Duty upon gasoline pump which is operated in this Province, without gasoline pump paying for each gasoline outlet a duty varying according pump outlets. to the population of the local municipality in which it is in operation, as determined under the last federal census, and equal to:

Three dollars if the population exceeds 25,000 inhabi- Amount. tants;

Two dollars if the population exceeds 5,000 and does Idem. not exceed 25,000 inhabitants,

One dollar if the population does not exceed 5,000 in- Idem. habitants;

2. Such duty is payable to the Bureau, on the 1st day Payment. of May, each year, for the year then beginning.

3. When the gasoline outlet is installed during such a Reduction year, the Minister may allow a proportionate reduction for in certain case. the part of the year prior to the installation.

4. Every person operating a gasoline station in this Information Province shall,— re:

a. on the first day of May, each year, declare in writing Minimum to the Comptroller of the Provincial Revenue, at Quebec, octane and the minimum octane and, when the classification of gasoline the grade. is established by the Lieutenant-Governor in Council. the grade of the gasoline, which, during the then ensuing year, he will store in each gasoline tank of the gasoline station, and will deliver therefrom by means of each gasoline pump;

b. post upon each gasoline pump a sign furnished by Indications the Bureau, indicating to the purchaser of the gasoline to purchaser delivered therefrom its minimum octane and its grade, of gasoline. when established, and keep the same so posted during the same year;

c. when the gasoline is contained in more than one Numbering gasoline pump, give a consecutive number to each one from of pumps. one up, paint the same on the highway side of each pump

in figures sufficiently large to be easily legible, and in the declaration contemplated by the preceding paragraph a refer to each under such number.

Offences and penalties.

5. Every person who contravenes any of the provisions of this section shall be guilty of an offence against this act, and shall be liable: (1) in addition to the payment of the costs, to a fine of not less than ten dollars, but not exceeding one hundred dollars, and, in default of payment of the costs and fine, to imprisonment for one month, and (2) to the cancellation of his license as a vendor of gasoline in this Province, or to the suspension thereof for a period of time determined by the Minister.

Cancellation of license for certain offence.

6. Every person who, himself or through the intermediary of his employee or dependant, by means of a gasoline pump or a gasoline outlet, delivers gasoline having an octane or, when the grade is established, a grade, inferior to that indicated on the sign posted on such gasoline pump or gasoline outlet, shall incur the cancellation of his license as a vendor of gasoline under this act, or its suspension for a period of time determined by the Minister, without any legal proceedings.

Offences and penalties.

7. Every person who, himself or through the intermediary of his employee or dependant, operates a gasoline pump, and who, while delivering gasoline into the tank of a motor vehicle, allows gasoline to return from the gasoline pump to the gasoline tank, or who has not otherwise delivered into the tank of a motor vehicle the quantity of gasoline bought from him for that purpose, commits an offence against this act, and shall be liable: (1) in addition to the payment of the costs, to a fine of not less than ten dollars, but not exceeding one hundred dollars, and, in default of payment of the costs and fine, to imprisonment for one month, and (2) to the cancellation of his license as a vendor of gasoline in this Province, or to the suspension thereof for a period of time determined by the Minister.

Carrying out of act.

"16. The Provincial Treasurer shall have charge of the carrying out of this act."

Coming into force.

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