



CHAPTER 52

An Act to amend the Amusement Tax Act

[Assented to, the 13th of April, 1933]

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

1. Section 4 of the Amusement Tax Act (Revised Statutes, 1925, chapter 125), as replaced by the acts 17 George V, chapter 36, section 1, and 18 George V, chapter 42, section 1, is again replaced by the following:

“4. The duty shall be exigible in all cases, except where the amusement is given under the four following conditions, to wit:

- a. by organizers and amateurs residing in the Province, who receive no remuneration whatever for their services on such occasion;
- b. in a church or in a workmen's or parish hall for the use of which, for such purpose, no rent or other remuneration is paid; however, the payment by the organizers to the owner of the place of amusement of the exact cost of the lighting, heating and cleaning of the place of amusement, occasioned by the performance, shall not be considered as a remuneration, provided that such cost does not exceed twenty dollars in local municipalities the population whereof exceeds twenty-five thousands souls, and does not exceed ten dollars elsewhere;
- c. when the total gross proceeds derived therefrom are used exclusively for a charitable, agricultural or religious purpose, and
- d. when such amusement does not comprise any moving pictures,—

Proviso. provided that the person, society or association, giving the amusement, shall have previously applied for the required exemption from the Comptroller of Provincial Revenue, who is entitled to grant or refuse such exemption. Such an application must be sworn to before a revenue officer, a notary, a justice of the peace or a commissioner of the Superior Court."

R. S., c. 125,
s. 6, am. **2.** Section 6 of the said act, as amended by the acts 17 George V, chapter 36, section 3, and 18 George V, chapter 42, section 2, is again amended by replacing the word: "Secretary", in the first line of the second paragraph thereof, by the word: "Treasurer".

Id., s. 7, am. **3.** Section 7 of the said act is amended by replacing the word: "Secretary", in the first and second lines thereof, by the word: "Treasurer".

Id., s. 9a,
am. **4.** Section 9a of the said act, as enacted by the act 17 George V, chapter 36, section 5, is amended by adding thereto, after the word: "Fund", in the third line thereof, the words: ", after deducting the costs of collection".

Id., s. 12,
am. **5.** Section 12 of the said act, as amended by the act 17 George V, chapter 36, section 7, is again amended:

a. By replacing the words: "three months", in the second and third lines of the second paragraph thereof, by the word: "month";

b. By replacing the word: "Secretary", in the third line of the said second paragraph thereof, by the word: "Treasurer";

c. By replacing the words: "three months", in the fifth line of the said second paragraph thereof, by the word: "month";

d. By replacing the word: "Secretary", in the third line of the fourth paragraph thereof, by the word: "Treasurer".

Coming into
force. **6.** This act shall come into force on the day of its sanction.