



CHAPTER 30

An Act to amend the Gasoline Act

[Assented to, the 19th of February, 1932]

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, R. S., c. 36, 1925, chapter 36), as amended by the act 21 George V, s. 2, am. chapter 30, section 1, is again amended by replacing paragraph 1 thereof by the following paragraph:

"1. The word "gasoline" means the product derived "Gasoline". from petroleum or from the natural gas, commonly called gasoline, and also all other liquid products prepared or compounded for the purpose of generating power, or which may be used for such purpose, except the product commonly known as "coal-oil";".

2. Section 4 of the said act, as amended by the act 18 R. S., c. 36, George V, chapter 23, section 1, is again amended by re- s. 4, am. placing the word: "five", in the third line of subsection 1 thereof, by the word "six".

3. The said act is amended by adding thereto, after Idem, s. 7c, section 7b thereof, as enacted by the act 21 George V, added. chapter 30, section 4, the following section:

"7c. Every person who buys gasoline in the Province Offences and without paying the duty imposed on his purchase under penalties. section 4 shall be guilty of an offence under this act and shall be liable, in addition to the payment of the duty and costs, to a fine of not less than ten dollars and not more than one hundred dollars, and, in default of payment of the fine, duty and costs, to imprisonment for one month."

R. S., c. 36,
s. 13, added.

Privileged
debt.

4. The said act is amended by adding thereto, after section 12 thereof, the following section:

"13. Any sum due to the Crown under this act shall constitute a privileged debt ranking immediately after law costs."

R. S., c. 36,
s. 14, re-
placed.

Reimburse-
ment of
duty in
certain case.

5. The said act is amended by replacing section 14 thereof by the following section:

"14. Any farmer, fisherman, manufacturer or other person who uses gasoline for a purpose other than that of operating a motor vehicle shall be entitled to the reimbursement, by the Bureau, of the duty which he has paid and which has been transmitted to the Bureau, on the purchase of gasoline so used."

Coming into
force of
section 2.

6. Section 2 of this act shall be deemed to have been in force on and from the 17th of December, 1931.

Coming into
force.

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