



CHAPTER 57

An Act to amend the Amusement Tax 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. The French version of section 2 of the Amusement Tax Act (Revised Statutes, 1925, chapter 125) is amended by striking out the words: "*de chevaux*", in the eleventh line of paragraph 1 thereof. R. S., c. 125, s. 2, Fr. version, am.

2. The said act is amended by inserting therein, after section 3 thereof, the following section: R. S., c. 125, s. 3a, added.

"3a. 1. In addition to the duty paid by any person, under section 3 of this act, he must at the same time pay to the Province a surtax equal to twenty-five per cent of the amount of the duty which such person pays under section 3 of this act. Every fraction of a cent in such surtax shall be counted as an entire cent. Surtax.

2. The Lieutenant-Governor in Council may, by regulation, enact by what persons the surtax provided for in this section shall be collected and how it shall be remitted to the Province. Collection and remittance.

3. The proceeds of such surtax shall be used to meet the principal and interest of the sums of money which the Province is or may be called upon to pay for the construction of hospitals. Use of proceeds.

4. Section 8 of this act shall apply also to the surtax imposed by this section. Provisions applicable.

5. Section 12 of this act shall not apply to this section." Id., not applicable.

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

