



CHAPTER 57

An Act to amend the Cities and Towns' Act respecting the
levying of certain taxes

[Assented to, the 4th of April, 1931]

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

1. The Cities and Towns' Act (Revised Statutes, 1925, R. S., c. 102, chapter 102) is amended by inserting therein, after section 527 thereof, as amended by the act 17 George V, chapter 32, section 2, the following section:

"527a. Notwithstanding the provisions of section 526, and without prejudice to the provisions of any special charter of a city or town, the council may impose and levy an annual license or permit not exceeding two hundred dollars on merchants doing business in the municipality and who do not reside therein or are resident therein since less than three months and whose names are not entered on the valuation roll as owners of immoveables, but temporarily occupying premises, without, however, being obliged to impose a tax or permit on those resident therein since more than three months."

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