



## CHAPTER 121

An Act to amend the Municipal Code respecting 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 Municipal Code is amended by adding thereto, after article 703 thereof, the following article: Mun. Code.  
art. 703a,  
added.

**“703a.** Notwithstanding the provisions of articles 700 and 701, every local corporation may impose and levy an annual license or permit, not exceeding one hundred dollars, on merchants doing business in the municipality not resident therein or 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.” Annual  
license or  
permit on  
certain  
merchants.

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