



## CHAPTER 34

An Act to prohibit the levying of taxes on persons outside  
of a municipality who work therein

*[Assented to, the 1st of April, 1927]*

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

**1.** Notwithstanding any provision of law, no municipality whose population is five thousand or more, what-  
ever may be the general or special act under which it is  
constituted, may levy, by by-law, resolution or ordinance,  
a tax, duty or assessment upon any person working at any  
work whatsoever within the limits of its territory, for the  
sole reason that such person does not reside or is not domi-  
ciled in such territory.

No taxation  
of workers  
by reason of  
non-resid-  
ence or do-  
micile.

**2.** The by-laws, resolutions or other ordinances of such  
nature, now existing in any municipality, shall cease to  
exist from the date of the coming into force of this act,  
save that the sums due and exigible at such date may be  
collected as if this repeal had not taken place.

Cessation of  
by-laws, etc.  
Execution.

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

Coming into  
force.