



## 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]*

**HIS 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, whatever 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 domiciled in such territory.

No taxation  
of workers  
by reason of  
non-residence or domicile.

**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.