



CHAPTER 36

An Act to amend the Amusement Tax Act

[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. Section 4 of the Amusement Tax Act (Revised Statutes, 1925, chapter 125) is replaced by the following: R. S., c. 125, s. 4, replaced.

4. The duty shall be exigible in all cases, except in the case of entertainments given by amateurs residing in the Province, who receive no remuneration for their services on such occasions, and given in workmen's or parish or private halls, for patriotic, agricultural, social or religious purposes, provided that the person, society or association, giving such entertainments, shall have previously given notice thereof in writing to the director of the Quebec Bureau of Public Charities." Exception for entertainments by amateurs. Proviso.

2. Section 5 of the said act is replaced by the following: R. S., c. 125, s. 5, replaced.

5. The holder of a complimentary or season ticket, and every person who is admitted free into a place of amusement to attend or take part in an amusement shall pay the duty based on the price of admission that he would pay if he did not hold such ticket or was not admitted free." Holder of complimentary ticket, etc.

3. Section 6 of the said act is amended by adding thereto the following paragraph: R. S., c. 125, s. 6, am.

"The Provincial Secretary may, in writing, prescribe the adoption, by any municipality, of the use, for any person other than the holder of a complimentary or season ticket or one who is admitted free, of a ticket including both the price of admission and that of the duty exigible." One ticket including price of admission and duty.

R. S., c. 125, ss. 8*a*, 8*b*, added. **4.** The said act is amended by inserting therein, after section 8 thereof, the following sections:

Employee binds employer.

“8*a*. Every person who keeps or operates a place of amusement may be sued personally for any infringement of the provisions of paragraph 2 of section 8, committed by anyone in his employ, unless he prove that such infringement was committed without his knowledge and authorization.

Third condemnation.

In the event of a third condemnation for an infringement of the provisions of paragraph 2 of section 8, rendered against the person keeping or operating the place of amusement, the license shall be cancelled.

Infringement by corporation, etc.

“8*b*. Whenever any infringement of the provisions of this act has been committed by a firm or corporation, whether having a license or not under the Quebec License Act, and when judgment has been rendered under this act against a firm or corporation, such judgment may, on failure of such firm or corporation to pay the fine and costs, be executed, in the case of a firm, against each member of the firm; in the case of a corporation, against its president if he is in the Province, and if not, against its manager or representative in the Province, and the sentence of imprisonment may be rendered against such member or officer, as the case may be.”

R. S., c. 125, s. 9*a*, added. **5.** The said act is amended by inserting therein, after section 9 thereof, the following section:

Fines for Public Charities' Fund.

“9*a*. The fines imposed under the provisions of this act belong to the Crown, to form part of the Public Charities' Fund.”

R. S., c. 125, s. 10, am. **6.** Section 10 of the said act is amended by inserting therein, after the word: “enter”, in the third line thereof, the words: “free and without paying any entry duty”.

Id., s. 12, am.

7. Section 12 of the said act is amended:

a. By replacing the word: “Treasurer”, in the third line of the second paragraph thereof, by the word: “Secretary”;

b. By replacing the word: “Treasurer”, in the third line of the fourth paragraph thereof, by the word: “Secretary”.

R. S., c. 125, s. 14, added. **8.** The said act is amended by inserting therein, after section 13 thereof, the following section:

Municipality to have jurisdiction over non-

“14. The Lieutenant-Governor in Council may, by proclamation, order that from the date mentioned in such proclamation, the municipality therein designated, situated

in the vicinity of an unorganized territory, in which a place organized of amusement is established and operated, shall have ^{territory.} jurisdiction with respect to the collection of the entry duty in such place of amusement, and that the provisions of this act shall apply, *mutatis mutandis*, to such collection."

9. This act shall come into force on the day of its ^{Coming into} sanction. _{force.}