



## CHAPTER 55

### An Act to amend the Quebec Public Charities Act

[Assented to, the 24th of March, 1926]

**W**HEREAS the needs of the various hospitals and charitable institutions are becoming more numerous and pressing every day; Preamble.

Whereas the present public charity funds barely suffice for such needs; and

Whereas a great many petitions have been made to the Government asking that such revenues be increased by additional taxes, the petitioners declaring that they will willingly pay them;

Therefore, His Majesty, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

**1.** A duty is hereby imposed of five per cent upon the price of each meal costing one dollar or over, served to the public in a hotel or restaurant, in cities and towns. Duty on price of meal.

**2.** The price of the meal shall include also that of beer, wine and other beverages consumed at such meal. Beverages included

**3.** Every meal-check shall contain the words "hospital duty" with the amount of the duty opposite. Such duty shall be paid by the consumer who is paying for the meal, and the hotel-keeper or restaurant-keeper, in such case, acts as an agent for the Province, and shall remit such duty monthly, with a sworn statement of the receipts, to the Provincial Secretary. Payment of duty.

**4.** When there is a single meal-check for several persons, it shall not be divided by the number of persons. Single meal-check.

**5.** The proceeds of this duty shall be turned over entirely to the Public Charities' Fund. Proceeds.

- 6.** Every city or town municipality of the Province is authorized to impose and levy, in addition to any tax which it is empowered to impose, an additional tax to assist the hospitals and charitable institutions therein established. The proceeds of such tax shall be paid over to the Quebec Bureau of Public Charities, but shall be entirely applied to the institutions in the municipality which collected and paid over same, recognized as public charitable institutions by the Government.
- 7.** Once imposed, the tax mentioned in section 6 shall not be repealed nor diminished without the consent of the Lieutenant-Governor in Council.
- 8.** Every person who violates any provision of this act commits an offence against this act and, if found guilty, shall be condemned, in addition to the payment of the costs and of the duties which he should have paid, collected or remitted, as the case may be, to the payment of a fine of not less than ten dollars, but not more than twenty-five dollars, for a first offence, and not less than twenty-five dollars but not more than one hundred dollars for each subsequent offence.
- 9.** The Lieutenant-Governor in Council may make, amend, replace and repeal any regulations and forms which he may deem necessary for the carrying out of the foregoing sections.
- 10.** Prosecutions under the foregoing sections shall be taken in the name of the collector of revenue for the district, before a justice of the peace, a judge of sessions, a police magistrate or a district magistrate, and shall be governed by Part I of the Quebec Summary Convictions Act.
- 11.** The French version of section 14 of the Quebec Public Charities Act (Revised Statutes, 1925, chapter 189) is amended by replacing the word: "attribuée", in the second line thereof, by the word: "attribués".
- 12.** Section 34 of the said act is amended by striking out the words: "send the same without delay to the collector of provincial revenue for the district in which such local municipality is situated. On receipt of such statement, the revenue collector must", in the fifth, sixth, seventh and eighth lines thereof.
- 13.** This act shall come into force on the day fixed by proclamation of the Lieutenant-Governor in Council.