

## C H A P. 23

An Act to amend the Revised Statutes, 1909, respecting  
taxes upon corporations, companies, partnerships,  
associations, firms and persons

*[Assented to, 14th of February, 1920]*

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

Title of  
section  
preceding  
R. S., 1345,  
am.

**1.** The title of section XVIII of chapter fourth of title fourth of the Revised Statutes, 1909, immediately preceding article 1345 thereof, is amended by striking out the word: "commercial", in the first line thereof.

R. S., 1345,  
am.

**2.** Article 1345 of the said statutes is amended by striking out the word: "commercial", in the forty-first line thereof.

Id., 1346,  
am.

**3.** Article 1346 of the said statutes is amended by striking out the word: "commercial", in the second line of the eighth and last paragraph thereof.

Id., 1347,  
am.

**4.** Article 1347 of the said statutes, as amended by the acts 3 George V, chapter 18, section 1, and 7 George V, chapter 18, sections 1 and 2, is again amended by striking out the word: "commercial", in the second line thereof.

Id., 1349,  
am.

**5.** Article 1349 of the said statutes is amended by striking out the word: "commercial", in the first line and in the fifth line thereof.

Id., 1350,  
am., in  
French  
version.

**6.** The French version of article 1350 of the said statutes is amended:

a. by striking out the word: "commerciale", in the third line of the first paragraph thereof;

b. by striking out the word: "commerciales", in the tenth line of the first paragraph thereof; and

c. by striking out the word: "commerciales", in the fifth line of the second paragraph thereof.

Id., 1354,  
am.

**7.** Article 1354 of the said statutes is amended by striking out the word: "commercial", in the fourth line of paragraph 3 thereof.

**8.** Article 1356 of the said statutes is amended by Id., 1356, striking out the word: "commercial", in the fourth line <sup>am.</sup> thereof.

**9.** This act shall apply to all taxes hereafter incurred <sup>Application</sup> under section XVIII of chapter fourth of title fourth of <sup>of act.</sup> the Revised Statutes, 1909, (articles 1345 to 1359 inclusive), and to every corporation, company, partnership, association, firm or person which has carried on any undertaking, trade or business in the Province before the coming into force of this act, in the same manner and with the same effect as if this act had been then in force, save as to taxes which if this act had been in force at the time would have been due for more than two years and which are not paid.

**10.** This act shall come into force on the day of its <sup>Coming</sup> sanction. <sup>into force.</sup>

## CHAP. 24

An Act to amend the Revised Statutes, 1909, respecting public lands and woods and forests

[Assented to, 14th of February, 1920]

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

**1.** The following article is inserted in the Revised <sup>R. S., 1553b,</sup> Statutes, 1909, after article 1553a thereof, as enacted by <sup>enacted.</sup> the act 7 George V, chapter 22, section 1:

**"1553b.** The Lieutenant-Governor in Council may <sup>Authoriza-</sup> authorize the Minister of Lands and Forests to grant <sup>tion to grant</sup> public lands to any person or company whose lands, held <sup>lands in</sup> under letters patent or timber licenses, have been flooded <sup>exchange</sup> by dams constructed by the Crown for the storage of river <sup>for those</sup> waters. <sup>flooded by</sup> storage <sup>dams.</sup>

The lands given for the purpose of replacing those that <sup>In same</sup> have been flooded must be taken in the same locality, if <sup>locality, if</sup> any be available, and must be of the same nature as those <sup>possible.</sup> that are flooded.

No greater quantity may be given than the area of those <sup>Area not</sup> that are flooded, and the latter must be re-conveyed to <sup>greater than</sup> the Crown free from all charges by the owner or by the <sup>flooded</sup> license-holder before obtaining a new grant. <sup>lands, which</sup> must be re-conveyed to <sup>Crown.</sup>