

C H A P. 61

An Act to amend the Revised Statutes, 1909, concerning the collection by municipalities of an amusement tax on persons entering a place of amusement

[Assented to, 17th of March, 1919]

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

1. Chapter second of title eleventh of the Revised Statutes, 1909, is amended by adding thereto, after section twenty-third (articles 5956*i* to 5956*l*), as enacted by the act 8 George V, chapter 60, section 1, the following section and articles: R.S. 5956*u*,
et seq.
enacted.

"SECTION XXIV

"PLACES OF AMUSEMENT

"5956*u*. For the purpose of this section,—

Definitions.

a. the words: "Place of Amusement" shall mean and include every theatre, moving picture hall, concert hall, music hall, hall for dancing or for other amusements, circus, side-show, menageric, baseball park, athletic park, amusement park, skating-rink, or other place where an exhibition or entertainment is given or game played, save race-meetings, and an entrance fee is charged or collected through the sale of tickets or otherwise;

b. the expression: "Price of Admission" means and includes any payment made to attend or take part in any amusement.

"5956*v*. No person shall attend a performance at any place of amusement, without having previously paid to the municipality where such place of amusement is situate, the following duty:— Duties payable on prices of admission.

on every admission of a price of less than thirty-five cents, two cents;

on every admission of a price of thirty-five cents or more, but less than seventy-five cents, three cents;

on every admission of a price of seventy-five cents or more, but less than one dollar and a half, five cents;

on every admission of a price of one dollar and a half or more, ten cents.

Provided always that such duty shall not be exigible for any game, for any exhibition other than moving pic- Exception.

tures, for any concert or for any other instructive or amusing performance recognized by the municipal officer in charge of the collection of such duty as played or given solely for patriotic, agricultural, religious or charitable purposes or for the encouragement of Arts, and played or given exclusively by amateurs residing in the Province and receiving no remuneration for their services on that occasion.

Season tickets, &c.

The holder of a complimentary or season ticket shall pay the duty based on the price of admission that he would pay if he did not hold such ticket.

How duty to be collected.

Until otherwise provided for by by-law of the municipality where the place of amusement is situate, the duty shall be collected by the keeper of or person operating such place of amusement by means of tickets and receptacles both supplied and controlled by the municipality, and the latter may grant to such person or to any other person such commission as it may deem expedient upon the sale of such tickets.

Penalties for infringement.

"5956w. 1. Every person,—

a. who, without having previously paid the duty provided for by this section, enters a place of amusement for the purpose of attending a performance or for the purpose of taking part in any amusement whatever in such place; or,

b. who, being the keeper of or the person operating a place of amusement or being one of the employees of such keeper or person, permits or authorizes, or is a party or privy to, the admission of any person to a place of amusement, for the purpose of attending a performance or taking part in any amusement therein, without payment of the duty provided for by this section,—

shall be guilty of an offence, and liable to a fine of not less than ten dollars nor more than two hundred dollars, and costs, and, on failure to pay such fine and costs, to imprisonment for not more than ten days.

General penalty.

2. Every infringement of the provisions of this section not otherwise provided for is punishable by a fine of not less than twenty dollars nor more than one hundred dollars, and costs, for each offence, and, in default of payment of the fine and costs, by imprisonment for not more than two months.

Officers may enter places

"5956x. Any officer authorized by the chief of police of the municipality, or any officer of the provincial

police, may enter any place of amusement, to ascertain if the provisions of this section are complied with. of amusement.

“5956y. The municipality may, by by-law, modify the rates of the duty payable in its territory, under article 5956v, provided that no rate shall exceed ten cents, and may make such regulations as may be deemed expedient for the purpose of carrying into effect the provisions of this section in its territory. Amendment of rates.

“5956z. The duties collected in virtue of this section or in virtue of any by-law or resolution passed thereunder, shall form part of the general funds of the municipality where the place of amusement is situate. Duties to form part of general funds.

“5956za. Any municipality which, under any law or by-law in force, prior to the twenty-second day of December, 1916, was bound to distribute to hospitals and charitable institutions one cent out of each entrance duty collected for admission in a place of amusement, after deducting from such one cent its proportion in the expenses incurred for the imposition, collection and administration of such entrance duties, shall be bound to do so hereunder in the manner established by such law or by-law.” Grants to hospitals, &c., to continue.

2. Every box owned by the Government and heretofore used as a receptacle for the tickets sold in any municipality, shall become the property of such municipality, and payment therefor shall be made by such municipality at cost price. Municipalities to pay for boxes.

3. It shall be lawful for the administrative commission of the city of Montreal and for the council of any other municipality where an annual budget has been made and voted upon for the fiscal year during which this act shall come into force, to appropriate for the general purposes of its administration, by simple resolution, once or from time to time during such fiscal year, that part of such entrance duties not appropriated for hospitals and charitable institutions. Appropriation of available funds.

4. This act shall come into force on the first day of July, 1919. Coming into force.