

to the sum of one million dollars” in the sixth, seventh and eight lines, by the words : “but the first delivery by the corporation or company, of such shares, bonds, debentures or debenture stock, in order to effect an issue, is not subject to the tax imposed by this article.”

Coming into force. **2.** This act shall come into force on the day of its sanction.

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CHAP. 12

An Act to amend the Quebec Succession Duties' Act

[Assented to 4th June, 1910]

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

R. S. Q. 1375 amended. **1.** Paragraph 4 of article 1375 of the Revised Statutes, 1909, is repealed.

Coming into force. **2.** This act shall come into force on the day of its sanction.

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CHAP. 13

An Act to amend the Revised Statutes 1909, respecting agricultural societies

[Assented to 4th June, 1910]

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

R. S. Q. 1795 amended. **1.** Article 1795 of the Revised Statutes, 1909, is amended by replacing the first paragraph by the following :

Certain counties divided for agricultural purposes. “ **1795.** The Lieutenant-Governor in Council may divide each of the counties of Bonaventure, Charlevoix, Huntingdon, Montmorency, Rimouski, Beauce, and the Magdalen Islands, into two parts called A and B, and the counties of Gaspé and Pontiac into three parts called A, B and C.”

Id. 1825, replaced. **2.** Article 1825 of the said statutes, is replaced by the following :

Application of funds. “ **1825.** The funds of the said societies derived from the

subscriptions of members, from public grants, or otherwise, shall not be expended for any object inconsistent with the provisions of this section."

**3.** Article 1840 of the said statutes is amended by adding *Id., 1840*, after the word "awarded" in the seventh line, the words : *amended.* "the names of all persons to whom prizes have been paid, the amount remaining due on the prizes awarded."

**4.** Article 1841 of the said Statutes is amended by adding *Id., 1841*, at the end thereof, the words : "as well as a statement, cer- *amended.* tified by the auditors, of the assets and liabilities at the end of the year."

**5.** Article 1842 of the said statutes is amended by adding *Id., 1842*, at the end thereof, the words : "They shall be made upon *amended.* forms supplied by the Minister."

**6.** The following article is inserted in the said statutes *Id., 1842a* after article 1842 : *added.*

"**1842a.** Should it be found, within one year following *Making of* the receipt by the Minister of an annual statement of the *false report.* society, that any officer of the society has wilfully made a false report with intent to deceive, such officer shall be liable, upon summary conviction before a justice of the peace, to a *Penalty.* fine of not more than one hundred dollars or to imprisonment in the common gaol of the district for not more than thirty days."

**7.** Article 1851 of the said statutes is amended by adding *Id., 1851*, at the end of the first paragraph the words : "When a mem- *amended.* ber subscribes for more than two dollars, the excess shall not be reckoned in calculating the amount of the subsidy."

**8.** Article 1855 of the said statutes is amended by adding *Id., 1855*, thereto the following : *amended.*

"The Minister may employ this balance, wholly or in part: *Application*

1. To make loans to an agricultural society or to a farmers' *of balance.* club for the purchase of registered brood animals ; *Making of*
2. To import or buy throughbred brood animals, which it *Importation* may sell by auction to societies, clubs or private persons, on *of animals.* condition that the buyers shall be bound to keep such animals for breeding in the Province during the time to be fixed by the Minister.

The Minister may make such loans and sell such animals *Terms of* upon the conditions and with the delays which he may think *loans, &c.* proper, and may receive payment of such loans and of the purchase price of such animals when they become due; and

shall thereupon employ such money for the purposes mentioned in this article."

Id., 1856, amended. 9. Article 1856 of the said statutes is amended by adding thereto the following :

Subsidies to: "Out of the balance mentioned in article 1855, and out of the twelve per cent retained from its grant, every agricultural society may receive the following subsidies:

Societies keeping certain animals. a. Societies which have owned and kept for the benefit of their members, thoroughbred stallions for at least nine months during the previous year, or which have granted a premium of at least one hundred dollars to the proprietor of every registered thoroughbred stallion, kept for breeding, for the benefit of their members, for at least nine months during the previous year, shall receive a subsidy of one hundred dollars ;

Societies holding certain competitions. b. Societies which hold in the spring a competition for thoroughbred stallions, or a competition for thoroughbred stallions and bulls, shall receive a subsidy equal to one-half the sum expended for such competition, but not to exceed fifty dollars.

How premium issued. For the purposes of the premium above mentioned, the society shall hold in the spring a competition for thoroughbred stallions, and shall comply with the regulations of the Council of Agriculture with reference thereto.

Amount retained from salary. The Minister may also retain out of a society's subsidy the amount of the unpaid subscriptions of its members to the *Journal d'Agriculture et d'Horticulture Illustré de la Province de Québec* published by the department of Agriculture. The amount so retained shall be employed by the Minister for agricultural purposes."

Coming into force. 10. This act shall come into force on the day of its sanction.

## CHAP. 14

An Act to amend the Revised Statutes, 1909, respecting co-operative agricultural associations

[Assented to 4th June, 1910]

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

R.S.Q., 1974, amended. 1. Article 1974 of the Revised Statutes, 1909, is amended by adding thereto the following paragraphs :

Who may take shares. "Agricultural societies and farmers' clubs may, with the