

the offender shall be condemned to an imprisonment of not less than three months, nor more than six months."

b By replacing the words : " to whom he shall remit the moneys realized," in the last line of the second paragraph, by the words : " and the collector shall retain one-third of the price realized, and shall remit two-thirds to the Provincial Treasurer."

Id., art. 339, amended. **25.** Article 339 of the said act is amended by replacing the words : " two hundred " in the third line, by the words : " four hundred ".

Id., section VIIIc, repealed. **26.** Section VIIIc of the said act respecting commercial travellers not residing in the Province, as enacted by the act 5 Edward VII, chapter 14, section 2, and amended by the act 6 Edward VII, chapter 9, sections 47, 48 and 49, is repealed.

Id., art. 342, section X, repealed. **27.** Section X of article 342 of the said act, as enacted by the act 5 Edward VII, chapter 14, section 3, and replaced by the act 6 Edward VII, chapter 9, section 56, is repealed.

Coming into force. **28.** This act shall come into force on the day of its sanction.

CHAP. 12

An Act to amend article 1109 of the Revised Statutes respecting certain fines

[*Assented to 14th March, 1907*]

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

R.S.Q., 1109, replaced. **1.** Article 1109 of the Revised Statutes is replaced by the following :

Application of certain fines. **" 1109.** The fines imposed for contravention of article 1107, in prosecutions instituted under the provisions of article 1108, are applied in the following manner :

If the full amount of the fine and costs belevied, one-half of the fine belongs to the municipality, with the obligation to pay over one-half of such half to the informer, if there be one, and the balance is remitted to the Provincial Treasurer to form part of the Consolidated Revenue Fund.

If the total amount of fine and costs be not levied, the amount recovered is applied, in the first instance to the payment of costs, and the balance is divided in the manner and proportions indicated in the preceding paragraph."

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

CHAP. 13

An Act to amend the act imposing taxes upon commercial corporations, companies, partnerships, associations and firms

[Assented to 14th March, 1907]

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

- 1.** Article 1143 of the Revised Statutes, as enacted by the R.S.Q., 1143,
amended. act 6 Edward VII, chapter 10, section 1, is amended :

a. By inserting, at the end of paragraph two the following clause : "Every company, partnership, firm or association leasing sleeping cars or parlors cars, or whose sleeping cars or parlor cars run upon the line of or are used by any railway company or railway companies within the Province";

b. By adding at the end of the first clause of paragraph 3 the words : "and which does not come within the purview of paragraph 2 of this article".

- 2.** Division 1 of article 1145 of the Revised Statutes, as R. S. Q.,
1145, div. 1,
amended. enacted by the act 6 Edward VII, chapter 10, section 1, is amended by adding after paragraph *b*, the following paragraph :

"*bb.* Every railway company running one or more hotels Railway
companies
running
hotels. in this Province, shall pay upon the amount of its paid up capital employed in operating such hotels, the tax imposed by clause *a* of this division, and also the additional tax imposed by clause *b* thereof."

- 3.** Paragraph *a* of division III of article 1145 of the Re-Id., div. 3, par. *a*,
amended. revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended, by inserting, after the word : "year", in the ninth line, the words "save in the case of mutual insurance companies required by article 5283 of the Revised