

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, act 6 Edward VII, chapter 10, section 1, is amended : 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, enacted by the act 6 Edward VII, chapter 10, section 1, is amended. 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, vised Statutes, as enacted by the act 6 Edward VII, chapter 10, par. a, section 1, is amended, by inserting, after the word : "year", amended. in the ninth line, the words "save in the case of mutual insurance companies required by article 5283 of the Revised

Statutes to close their annual accounts on the thirty-first day of August in each year, with respect to which companies the calendar year is replaced by the year running from the first day of September to the thirty-first day of August."

Id., div. III, par. *e*, amended. **4.** Paragraph *e* of division III of article 1145 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended:

a. By replacing the words: "not having complied with the requirements of the act 4 Edward VII, chapter 34", in the seventh and eighth lines, by the words: "not having an office or place of business in the Province."

b. By replacing the words: "duly registered and licensed under the act 4 Edward VII, chapter 34", in the sixteenth and seventeenth lines, and in the twenty second and twenty third lines, by the words: "having an office or place of business in the Province."

Id., div. III, par. *f*, amended. **5.** Paragraph *f* of division III of article 1145 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended by inserting after the word: "firm", in the first line, the word: "association".

Id., div. VII, amended. **6.** Division VII of article 1145 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended by replacing the words: "and five-tenths of one per cent on the gross earnings, but not to be less than two thousand dollars nor more than three thousand dollars, if it exceeds three hundred thousand dollars", in the last four lines thereof, by the words: "twelve hundred dollars, if it exceeds three hundred thousand dollars but does not exceed five hundred thousand dollars; fifteen hundred dollars, if it exceeds five hundred thousand dollars, but does not exceed one million dollars; two thousand dollars if it exceeds one million dollars, but does not exceed two million dollars; and five-tenths of one per cent on the gross earnings in the Province, but not to be less than three thousand dollars nor more than five thousand dollars, if it exceeds two million dollars."

Id., div. VIII, amended. **7.** Division VIII of article 1145 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended:

a. By inserting, after the word: "Province", in the fourth line of paragraph *a* thereof, the words: "during the preceding calendar year";

b. By replacing the words: "one-fifth of one per cent upon the paid-up capital thereof" in the last two lines of paragraph *d* by the following: "one half of one per cent upon the gross

earnings of the company, partnership, or association in the Province, derived from such other business during the preceding calendar year, provided the tax be not less than four hundred dollars.”

8. Division X of article 1145 of the said Revised Statutes, *Id.*, div. X, as enacted by the act 6 Edward VII, chapter 10, section 1, amended, and the schedule of railway companies appended to the said act, are replaced by the following :

“ X.—RAILWAYS COMPANIES

a. Every railway company owning, operating or using in whole or in part in this Province, a steam or electric railway, shall pay upon each main line thirty dollars per mile for one track, and, where the line consists of two or more tracks, fifteen dollars per mile for each additional track owned, operated or used as aforesaid; upon each branch line twenty dollars per mile for one track, and where the line consists of two or more tracks, ten dollars per mile for each additional track ;

b. Both the company owning a railway or a part thereof, and the company or companies operating or using the same, shall be jointly and severally liable for the payment of the amount of the tax, but the total amount payable in respect of any railway shall not exceed the amounts above respectively mentioned, notwithstanding that such railway is owned, operated or used by more than one company ;

c. The measurement of trackage for the purposes of this section shall not include switches, spurs or sidings.”

9. Article 1145 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended by adding thereto the following divisions :

“ XII.—PARTNERSHIPS, ASSOCIATIONS, FIRMS, OR PERSONS WHOSE CHIEF OFFICE OR PLACE OF BUSINESS IS OUTSIDE OF THE DOMINION OF CANADA, AND WHICH ARE NOT TAXED UNDER ANY OTHER PROVISIONS OF THIS SECTION

a. One half of one per cent upon the gross earnings in the Province during the preceding calendar year, provided that the tax shall never be less than fifty dollars ;

b. An additional tax of fifty dollars for each office or place of business in the cities of Montreal and Quebec, and of twenty dollars for each office or place of business in every other place.

XIII.—SLEEPING OR PARLOR CAR COMPANIES

Tax on sleeping car companies, &c. Every company, firm, association, or partnership doing business in the Province by either leasing sleeping cars or parlor cars to a railway company or to railway companies, or whose sleeping or parlor cars run upon the line of or are used by a railway company or railway companies within the Province :

Percentage. *a.* One-third of one per cent upon the capital of the company invested in such cars and rolling stock in use in the Province of Quebec ;

Additional tax. *b.* An additional tax of fifty dollars for each office or place of business in the cities of Montreal and Quebec, and of twenty dollars for each office or place of business in every other place."

R. S. Q., 1148, amended. **10.** The first paragraph of article 1148 of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 10, section 1, is amended by adding thereto the following words : " in the case of railway companies running one or more hotels in the Province, the amount of the capital employed by any such company in running such hotels ; and, in the case of partnerships, associations, firms or persons coming within the purview of division XII of article 1145, the amount of the gross earnings upon business done in the Province during the preceding calendar year ".

Coming into force. **11.** This act shall come into force on the day of its sanction.

 CHAP. 14

An act to amend the act respecting succession duties

[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., 1191b, amended. **1.** Article 1191*b* of the Revised Statutes, as enacted by the act 6 Edward VII, chapter 11, section 1, is amended :

(*a*) By replacing the words : " in the Province " in the third line by the words : " as defined in article 1191*c*."

(*b*) By replacing the first seven lines of the proviso to paragraph 1 by the following :