

4. The money so to be raised by the said board shall be applied : first to the redemption of the bonds issued under the authority of section 12 of the act lastly mentioned, and after that to the discharge of the other existing liabilities of the board, and to the repair, renovation, extension and further equipment of the present school buildings or to the erection and equipment of new school buildings, and to the purchase of lots for the same, as the board shall deem advisable.

Application
of moneys so
raised.

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

Coming into
force.

CHAP. 19

An Act to remove doubts respecting taxes upon commercial corporations and companies

[Assented to 25th April, 1903]

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

1. Paragraph 2 of article 1143 of the Revised Statutes, R.S., 1143§2, as replaced by the act 59 Victoria, chapter 15, section 1, is amended by adding after the word "telephone line therein," in the thirteenth and fourteenth lines, the following clause :

"Every express company, partnership or association, foreign to the province of Quebec, carrying on an express and forwarding business and any business incidental thereto."

Express com-
pany, &c.

2. Article 1145 of the Revised Statutes, as replaced by the act 59 Victoria, chapter 15, section 1, and amended by the act 63 Victoria, chapter 13, section 2, is further amended : by inserting, after the division intituled : "VII.—Telephone Companies," the following :

R.S., 1145,
amended.

"VIIA.—EXPRESS COMPANIES

"(a) Every express company, partnership or association, foreign to the province of Quebec, carrying on an express and forwarding business and any business incidental thereto, one-tenth of one per cent. upon the amount of the paid-up capital to one million dollars, inclusively, and twenty-five dollars for each one hundred thousand dollars or fraction of one hundred thousand dollars for all sums over one million dollars ;

Tax on ex-
press com-
panies, &c.

Additional
tax.

“(b) An additional tax of fifty dollars for each place of business in the cities of Montreal and Quebec, and of twenty dollars for each place of business in every other place.”

Coming into
force.

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

CHAP. 20

An Act to remove doubts respecting succession duties

[Assented to 25th April, 1903]

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

R. S., 1191*b*,
amended.

1. Article 1191*b* of the Revised Statutes, as enacted by the act 55-56 Victoria, chapter 17, section 1, replaced by the act 57 Victoria, chapter 16, section 2, and amended by the acts 58 Victoria, chapter 16, section 1, and 59 Victoria, chapter 17, section 1, is further amended by adding thereto the following clause :

“Property”
defined.

“The word “property” within the meaning of this act shall include all property, whether moveable or immoveable, actually situate or owing within the province, whether the deceased at the time of his death had his domicile within or without the province, or whether the debt is payable within or without the province, or whether the transmission takes place within or without the province.”

R. S., 1191*d*,
amended.

2. Article 1191*d* of the Revised Statutes, as enacted by the act 55-56 Victoria, chapter 17, section 1, and amended by the acts 57 Victoria, chapter 16, section 3, and 58 Victoria, chapter 16, section 2, is further amended by adding, after paragraph 1 thereof, the following :

Where dec-
laration to
be made, &c.,
in certain
cases.

“1*a*. In cases of property in this province of persons dying outside the province, the will shall be deposited and the declarations filed with the collector of provincial revenue for any one of the districts in which such property is situated.”

Coming into
force.

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