

C H A P . 2

An Act to amend the law respecting the repayment of subsidies by railway companies

[Assented to 28th March, 1901]

WHEREAS the provisions of section 11 of the act 54 Vic- Preamble.
toria, chapter 88, as replaced by the act 58 Victoria, chapter 6, section 1, has been found difficult of application, and whereas a tax upon the net earnings of the various subsidized railways would under the circumstances be more equitable ;

Therefore, His Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

1. (1) Every railway company which has been or may here- Returns to be
after be subsidized by this Province, and every company, prepared by
corporation or person owning or operating a subsidized certain com-
railway shall, in addition to the returns required by the panies, &c.
2. Such returns shall, for the present year, be made for When to be
the period included from the first of July last to the thirtieth made and
of June next, and shall thereafter comprise the twelve months what to com-
ending on the thirtieth of June of the year next after the prise.
3. A duplicate copy of such returns, dated, signed and at- Duplicate to
tested as aforesaid, shall be forwarded by such company, be forwarded
corporation or person to the Commissioner of Public Works to Commis-
within three months after the first day of July in each year. sioner of Pub-
lic Works.
4. Such company, corporation or person shall also, in Further in-
addition to the information required to be furnished to the formation
Commissioner as indicated in the said forms, furnish such may be re-
other information and returns as are, from time to time, quired.
5. The Commissioner shall lay before both Houses of the Returns to
Legislature within twenty-one days from the commencement be laid before
of each session thereof, the returns made and forwarded to both Houses.
him in pursuance of this act.

Annual payments to be made by certain railway companies, &c., in lieu of that exacted under 54 V., c. 88, s. 11.

2. (1) Every railway company which has been or may hereafter be subsidized by this Province, and every company, corporation or person owning or operating a subsidized railway shall,—in lieu of the sum of one half of one per cent. on the total amount of subsidy paid, levied annually under the provisions of section 11 of the act 54 Victoria, chapter 88, as replaced by the act 58 Victoria, chapter 6, section 1,—pay, annually, to the Provincial Treasurer, in two equal payments, on the first day of January and the first day of July in each year, a sum of five per cent upon the net earnings of such subsidized railway as established by the returns forwarded, for the preceding fiscal year, to the Commissioner of Public Works under section 1 of this act.

When first payment to be made.

2. The first payment to be made under this act shall be made on the first of October next, and shall be based upon the report respecting the net receipts up to the first of July next.

If company, &c., refuse, &c., to forward returns.

3. Every such company, corporation or person refusing or neglecting to forward the said returns within the prescribed delay shall continue to be liable to pay the said sum of one half of one per cent. exigible under the said section 11 of the act hereinbefore cited.

Examination of books if Commissioner thinks returns incorrect, &c.

4. If the Commissioner has reason to believe that the returns by any such railway company, corporation or person do not fairly exhibit the net earnings of the railway, he may send an officer specially appointed to inspect the books and records of such company, corporation or person, and examine the officers of such company or corporation, and the employees of such person, on oath, respecting the entries therein; such books and records must be exhibited to such inspecting officer, and such officers and employees must answer the questions submitted to them respecting the same.

If company, &c., refuse to exhibit books, &c.

In the event of such company, corporation or person refusing to exhibit such books and records and of such officers or employees refusing to answer the questions submitted to them respecting the same, such company, corporation and person shall be deemed not to have forwarded the returns required by this act, and section 3 of this act shall apply to them and to the payment required of them.

Coming into force.

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

1

EARNINGS OF THE RAILWAY

—	\$	cts
1. From passenger traffic.....		
2. From freight traffic.....		
3. From mails and express freight.....		
4. From other sources.....		
Total.....		

A

OPERATING EXPENSES—MAINTENANCE OF LINE, BUILDINGS, &c.

—	\$	cts
1. Wages, &c., labor employed on track, including sidings.....		
2. Cost of iron rails and fastenings.....		
3. do steel do.....		
4. Ballasting.....		
5. Repairs of bridges and culverts.....		
6. do and renewals of buildings.....		
7. do of fencing.....		
8. Clearing snow.....		
9. Engineering superintendence.....		
Total.....		

B

OPERATING EXPENSES—WORKING AND REPAIRS OF ENGINES

—————	\$	cts
1. Wages of engineers, firemen and cleaners		
2. Fuel : coal.....		
do wood.....		
3. Repairs of engines and tenders.....		
4. Oil, tallow, waste, &c., for engines.....		
5. Pumping engines.....		
6. Repairs of tools and machinery.....		
7. Superintendence.....		
Total.....		

C

WORKING AND REPAIRS OF CARS

—————	\$	cts
1. Wages and material for repairs of passenger cars.....		
2. Wages and material for repairs of freight cars and snow ploughs.....		
3. Superintendence.....		
Total.....		

D

OPERATING EXPENSES—GENERAL AND OPERATING CHARGES.

—————	\$	cts
1. Office expenses, including directors, auditors, management, travelling expenses, stationery, &c.		
2. Station agents, clerks, porters, &c.		
3. Conductors, baggagemen, and breakmen.		
4. Compensation for personal injuries.		
5. Loss or damage to freight.		
6. Cattle killed.		
7. Cost of ferries and ferry-boats.		
8. Cost of foreign agencies.		
9. Small stores, including lights, lamps and signals.		
10. All other charges.		
11.		
12.		
13.		
Total.		

Blanks are left for any other items of expenditure not included above.

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SUMMARY OF OPERATING EXPENSES

—	\$	cts
A. Maintenance of line, buildings, etc. . . .		
B. Cost of working and repairs to engines.		
C. do do cars. . . .		
D. do general operating ex- penses.		
Total.		

The above statement to include the full cost of operating the railway, and the total to correspond with the published return of the Company.

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RECAPITULATION

—	\$	cts
Earnings of the Railway.		
Operating expenses.		
Net earnings.		
