

Penalty. infringing this provision shall be liable to a fine not exceeding one hundred dollars and in default of payment of such fine and costs to imprisonment not exceeding three months.

Personal tax of two dollars.

**9.** The personal tax of two dollars, mentioned in the act 40 Victoria, chapter 52, section 3, is declared to have been and to be payable by every person residing within the city who has regular employment or earns a yearly salary therein, and in future shall be payable by every such person whether they reside within or without the city. Nevertheless this provision shall not affect judgments rendered nor pending cases.

61 V. c. 52, s. 18, replaced.

**10.** Section 18 of the act 61 Victoria, chapter 52, is replaced by the following:

Power to levy certain tax on poles of telegraph, telephone and power lines.

**18.** The said council may also make by-laws to compel any incorporated company to pay to the city an annual special tax, not exceeding twenty-five cents, upon each wooden or metal post planted or erected or which may be planted or erected or that is owned by such company in the streets or public places of the city for telegraph, telephone or electric lines or for transporting electric motive power."

Act to form part of charter.

**11.** This act shall be deemed to form part of the charter of the city of Quebec.

Coming into force.

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

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## CHAP. 43

An Act to amend the act 62 Victoria, chapter 58, section 16

[Assented to 28<sup>th</sup> March, 1901]

Preamble.

**WHEREAS**, Jean Baptiste A. Lanctot, glove manufacturer, Joseph D. Couture, hardware merchant, Louis J. A. Surveyer, hardware merchant, Narcisse Lapointe, grocer, Adolphe Mongeau, jeweller, Wallace Dawson, druggist, Adrien Lavallée, boot and shoe merchant, and others, of the city of Montreal, have by their petition represented among other things:

That it is expedient to amend the charter of the city of Montreal, the act 62 Victoria, chapter 58, and authorize the city of Montreal to impose a fairer tax on departmental

stores, to wit an additional tax of ten per cent. on the rental of departmental stores for every kind of business carried on therein during the year ;

That the corporation of the city of Montreal consents to such amendment ;

Whereas it is expedient to grant the prayer of the petitioners ;

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

1. Article 363 of the act 62 Victoria, chapter 58, is 62V., c. 58, art. 363, amended. amended by adding, before the last clause, the following :

“ An additional special tax, not exceeding five per cent. of the yearly value, according to the valuation of the entire premises in which departmental stores are established and carried on, may also be imposed and levied by by-law on such persons, companies or corporations, for each and every separate branch of trade or business established or carried on in such departmental stores. Special tax upon departmental stores.

The council may by by-law classify and define the various kinds of trade and business carried on in such departmental stores for the purpose of imposing such tax.

2. This act shall only apply to the city of Montreal.

Application of act.

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

Coming into force.

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## CHAP. 44

An Act to consolidate and amend the charter of the city of Three Rivers.

[Assented to 28th March, 1901]

**WHEREAS** the corporation of the city of Three Rivers has, Preamble. by petition, represented that it is expedient to amend and consolidate the provisions of the various acts of the Legislature of the Province of Quebec, concerning the corporation of the city of Three Rivers, and it is expedient to grant its prayer ;

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