

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

1. The following article is added after article 714 of the Revised Statutes of the Province of Quebec :

Article added after R. S. Q., art. 714.

" 714a. It shall be lawful for the Lieutenant-Governor, at any time, to confer upon one of the officers of the Department of the Secretary and Registrar power to act in the capacity of Secretary of the Registrar, and as such to sign all documents and registers in the Department of the Registrar, without additional remuneration.

Appointment of Secretary to Registrar and his powers.

The signature of such officer has the same effect as that of the deputy registrar, for all registration purposes and for issuing authentic copies and registered documents."

Effect of signature upon documents, &c.

2. All registers and documents in the Department of the Provincial Registrar, which have not been signed by the late deputy provincial secretary, and the signatures so affixed shall be equivalent, to all intents and purposes, to those which should have been previously affixed in the past.

Certain registers and documents in Department of Provincial Registrar may be signed by present deputy.

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

Coming into force.

C A P . X .

An Act respecting certain licenses.

[Assented to 24th June, 1892.]

WHEREAS the funded debt of this Province, on the 30th January, 1887, was \$18,155,013.33, and on the 17th December, 1891, had been increased to \$25,209,873.33, and the ordinary expenditure had been increased from \$3,022,771.45 in the year ending 30th June, 1886, to the sum of \$4,095,520.45, for the year ending 30th June, 1891, and to an estimated expenditure of \$4,436,907.50, for the year ending 30th June, 1892, and the total expenditure has been increased from \$3,532,742.27, in the year ending June 30th, 1886, to the sum, for the year ending 30th June, 1891, of \$5,871,394.86, and to an estimated expenditure, for the year ending 30th June, 1892, of the sum of \$6,247,997.96 ;

Preamble.

Whereas also the floating debt of this Province, on the 17th December, 1891, exclusive of claims and petitions of right and of the loan of 20,000,000 of francs, falling due on the 16th July, 1893, amounted to a sum of over \$8,000,000.00 ;

Whereas although, during the last five years, additional taxes have been levied, yet the ordinary revenue was \$2,948,999.69, for the year ending 30th June, 1886, and only \$3,457,144.32, for the year ending 30th June, 1891, and an estimated revenue of \$3,392,106.71, for the year ending 30th June, 1892, and totally inadequate to meet the increased expenditure;

Whereas the present revenue is insufficient to meet the increased expenditure and additional burdens put on this Province, and it is expedient and necessary to levy new taxes to meet such debts and obligations;

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

Section added after R. S. Q., title fourth, chapter fifth, section eleventh.

1. The following section and articles are added after section eleventh of chapter fifth of title fourth of the Revised Statutes of the Province of Quebec:

“SECTION XI^a.

“MANUFACTURING AND TRADING LICENSES.

Licenses to be taken out by manufacturers.

Exceptions.

Price to be paid.

“**826a.** Every person or firm, other than incorporated companies, engaged in, or who desire to engage in, the manufacture of any article of commerce or in any manufacturing industry, other than the manufacture of tobacco and cigars, within this Province, shall, so soon as his capital employed in such manufacture, exceeds the sum of five thousand dollars, be obliged to take out each year, on the first day of October, a license from the collector of provincial revenue of the district in which he has or intends to have his principal establishment, for which license he shall, previous to obtaining the same, pay to the said collector the sum of

If the capital employed does not exceed the sum of fifty thousand dollars.....	\$ 50 00
If the capital employed is one hundred thousand dollars and under and exceeds fifty thousand dollars.....	100 00
If the capital employed exceeds one hundred thousand dollars.....	150 00

How amount of capital is to be ascertained.

For the purpose of ascertaining the amount of such capital, all such manufacturers shall be obliged to file, on or before the first day of September in each year, a statutory declaration with the collector of provincial revenue for the district where the license shall be taken, stating, in general terms, whether the amount of capital employed by such manufacturer is under fifty thousand dollars, or under or over one hundred thousand dollars, as the case may be; and, if the Provincial Treasurer considers such declaration

Proviso in event of

inexact, he may, under such regulations as may be determined by the Lieutenant-Governor in Council, cause the necessary investigation to be made into the capital so employed to ascertain the proper amount thereof.

Treasurer being dissatisfied with amount declared.

“**S26b.** Every tobacco and cigar manufacturer, excepting incorporated companies and excepting those who manufacture tobacco for their own use, or those who manufacture each year less than two hundred pounds of tobacco, shall, for that purpose, be bound to take out an annual license, on or before the first day of October, in each year, from the collector of provincial revenue of the district in which his factory is situated, for which he shall, previous to obtaining the same, pay to the latter the sums hereinafter set forth.

Tobacco and cigar manufacturers to take out license.

The amount of such license, based upon the annual value or rental entered on the municipal valuation roll of the premises occupied by such tobacco or cigar manufacturer, shall be as follows :

Basis and price of license.

If such rental or annual value is :

\$300.00 or under.....	\$ 100 00
Over \$300.00 and not over \$400.00	150 00
Over \$400.00 and not over \$600.00.....	250 00
Over \$600.00 and not over \$800.00.....	400 00
Over \$800.00.....	500 00

For the purposes of this article the expression “ tobacco manufacturer ” shall mean and include every person who manufactures tobacco for himself, or who employs others to manufacture tobacco, other than cigars, whether such manufacture is by cutting, casing, packing, pressing, grinding, rolling, drying, crushing or stemming any raw leaf tobacco, or otherwise preparing raw leaf or manufactured or partially manufactured tobacco, or the cutting up for use or consumption of scraps, waste, clippings, stems or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of raw leaf tobacco, tobacco stems, scraps, clippings or waste, by sifting, twisting, screening, or any other process ;

“ Tobacco manufacturer,” defined.

And the expression “ cigar manufacturer ” shall mean and include any person who, by himself or his agent, carries on the manufacture of cigars or cheroots of any description ; and the casing, packing, cutting, pressing, grinding, rolling, drying, crushing or stemming of any raw leaf tobacco, or otherwise preparing raw leaf tobacco for manufacture into cigars or cheroots, shall be acting as a cigar manufacturer within the meaning hereof.

“ Cigar manufacturer,” defined.

“ **S26c.** Every shop-keeper, trader, person or firm, other than an incorporated company, who keeps a shop, carries on trade or business, or who sells or desires to sell, within this

Shop-keepers, &c., to take out license.

Province, by wholesale or retail, any timber, lumber, coal, tobacco, cigars, goods, wares or merchandise of any kind, and who is not liable to the tax payable by manufacturers, or who has not already taken out a license, under the Quebec License Law, for the sale of intoxicating liquors, shall, if his stock in trade exceeds in value the sum of five hundred dollars, be obliged to take out, each year, on or before the first day of October, a license from the collector of provincial revenue of the district in which he has or intends to have his principal establishment, for which license he shall, previous to obtaining the same, pay to the said collector the following sums :

Price of license.

1. If by wholesale, or by wholesale and retail :
 - (a) In the city of Montreal \$ 100 00
 - (b) In the city of Quebec ... 80 00
 - (c) In other incorporated cities and towns where the population exceeds 5,000 persons..... 50 00
 - (d) In all other places..... 30 00
2. If by retail only :
 - (a) In the city of Montreal :

If the annual value or rent of the premises, occupied by such shop, trade or business, is :

 - \$400 or under..... 30 00
 - \$600 or under and above \$400..... 40 00
 - \$1000 or under and above \$600.... 60 00
 - Over \$1000..... 80 00
 - (b) In the city of Quebec :

If the annual value or rent of the premises occupied by such shop, trade or business is :

 - \$400 or under..... 20 00
 - \$600 or under and above \$400..... 25 00
 - \$1000 or under and above \$600.... 30 00
 - Over \$1000..... 40 00
 - (c) In other cities and towns where the population exceeds 5,000 persons.. 20 00
 - (d) In all other places..... 10 00

Power of Treasurer to require shop-keepers, claiming exemption, to make declaration, &c.

The Provincial Treasurer may call upon any person or firm, pretending to be exempt from taking out a license under this section, by reason of not having stock in trade exceeding the value hereinabove specified, to make a statutory declaration to that effect, and, further, may, if necessary, send any person to examine into such stock and report on the value thereof.

Double license duties and penalty to

“**S26d.** In each of the following cases, double license fees shall become due and be exacted, and the person in default

shall, in addition to any other recourse against him, be liable to a penalty of one hundred dollars, and in default of payment an imprisonment of one month : become due in certain cases.

1. If any declaration required to be made by this section is not made within the required delay ;

2. If any false or incorrect statement is made in any such declaration, either as to value or otherwise ;

3. If any person or firm who is bound to take out a license under the previous article fails to do so, or

4. If any person or firm, who is bound to take a license under the previous articles, manufactures tobacco or cigars, keeps a shop, carries on trade or business, or sells by wholesale or retail any timber, lumber, coal, tobacco, cigars, goods, wares or merchandize of any kind, without having a license, or, while holding a retail license, sells by wholesale.

In all the above cases, if a firm is in default, the penalty shall be incurred by each member of the firm, and, in default of payment, each shall be liable to the imprisonment above mentioned. Proviso, if a firm is in default.

“ **826e.** All suits for double license fees and penalties shall be taken, on behalf of Her Majesty, by the collector of provincial revenue in his own name, according to the amount claimed, in the Superior or Circuit Court of the district in which they are payable, and such suits shall be considered as summary matters and be governed by the provisions of articles 887 to 899a, both inclusive, of the Code of Civil Procedure. Suits for double license fees and for penalties before what court and by whom to be taken, and to be summary matters.

“ **826f.** Any sum that may become due to the Crown, in virtue of this section, shall constitute a privileged debt, ranking, concurrently with any other privilege of the Crown, immediately after law costs. Privilege of sums due to the Crown, under this section, and ranking thereof.

“ **826g.** The collector of provincial revenue who collects any sum in virtue of this section shall be entitled to such remuneration as the Lieutenant-Governor in Council may determine. Remuneration of collector of provincial revenue.

“ **826h.** The Lieutenant-Governor in Council may make such regulations as he may deem necessary for the due carrying out of the provisions of this section.” Regulations may be made by Lieutenant-Governor in Council.

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