

CAP. XIII.

An Act to prohibit the sale of intoxicating liquors on the grounds of industrial exhibitions and agricultural live-stock fairs.

[Assented to 24th June, 1892.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

1. Article 857a of the Revised Statutes of the Province of R. S. Q., art. Quebec, added by the act 52 Victoria, chapter 15, section 7, ^{857a, and 52} V., c. 15, s. 7, is amended by striking out the words : " agricultural and industrial exhibitions," in the fourth and fifth lines thereof.

2. This act shall come into force on the day of its sanc- ^{Coming into} tion. ^{force.}

CAP. XIV.

An Act to repeal article 1041 of the Revised Statutes of the Province of Quebec, respecting prosecutions in virtue of the Quebec License Law.

[Assented to 24th June, 1892.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

1. Article 1041 of the Revised Statutes of the Province of Quebec is repealed. ^{R. S. Q., art. 1041 repealed.}

2. This act shall come into force on the day of its sanc- ^{Coming into} tion. ^{force.}

CAP. XV.

An Act respecting direct taxes upon certain persons.

[Assented to 24th June, 1892.]

WHEREAS the funded debt of this Province, on the Preamble. 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 \$3,032,771.45, 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 ;

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

SECTION XVI^a.

DIRECT TAXES UPON CERTAIN PERSONS.

Tax upon certain professional men : **" 1142a.** All members of the different liberal professions, namely : advocates, notaries, physicians, dentists, land surveyors, civil engineers and architects, practising their respective professions within the limits of the Province, shall pay a direct tax as follows, to wit :

In cities and towns ; **1.** Those who reside in incorporated cities and towns, an annual sum of six dollars each ;

Other municipalities. **2.** Those who reside in other municipalities in the Province, an annual sum of three dollars each.

Tax upon members of Executive Council and public employees. **" 1142b.** All the members of the Executive Council of the Province, the members of the civil service and public employees and officers, receiving a fixed salary, shall pay a direct tax of two and one half per cent upon their respective salaries, over four hundred dollars.

When tax upon professional men to be paid. **" 1142c.** The above mentioned tax, imposed upon the members of the different professions above mentioned, shall

be payable yearly on or before the first juridical day in October of each year, to the collector of provincial revenue of the district in which they reside.

“ **1142d.** Every member of a liberal profession who shall neglect to pay his said tax at the time indicated, shall be liable to a fine equal to double the tax imposed in each case, recoverable with costs, by action of debt, in the name of the collector of provincial revenue, before any court of competent jurisdiction. Fine, if tax upon professional men not paid.

“ **1142e.** The tax imposed upon the members of the Executive Council of the Province and upon the members of the civil service, public officers and employees above mentioned shall be retained, monthly, out of their salary.” When and how tax upon members of Executive Council and public employees is to be paid.

CAP. XVI.

An Act to amend the law respecting direct taxes upon commercial corporations.

[Assented to 24th June, 1892.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. The following articles are added after article 1151 of the Revised Statutes of the Province of Quebec: Articles added after R. S. Q., art. 1151.

“ **1151a.** In all prosecutions, under the authority of this section, before the Circuit Court or the Superior Court, the procedure shall be summary and be the same, *mutatis mutandis*, as that prescribed in articles 887 to 899a of the Code of Civil Procedure. Prosecutions to be taken before S. C. or C. C. and to be summary matters under C. P. C.

“ **1151b.** 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.” Ranking and privilege of amounts due Crown under section.