

CANCELLATION OF DEBENTURES.

20. The Provincial Auditor and the Assistant Provincial Treasurer shall, under the supervision of the Provincial Treasurer, examine and cancel all provincial debentures, provincial treasury notes, and other securities respecting the debt of the province, which may from time to time be redeemed.

Examination
and cancella-
tion of debentures.

REPEALING CLAUSE.

21. Sections 34 to 42, both included, and section 48 of the Treasury department Act (31 Victoria, chapter 9), and the act 42-43 Victoria, chapter 5, are repealed.

31 Vic., cap. 9,
sec 34 to sec.
42 and sec. 48
and 42-43
Vic., cap. 5
repealed.

PROMULGATION.

22. This act shall come into force on the first day of July, 1883.

CAP. V.

An Act respecting certain License Duties imposed for the raising of Revenue for the purposes of the Province.

[Assented to 30th March, 1883.]

WHEREAS doubts have arisen as to the constitutionality of certain provisions contained in the Quebec License Law of 1878 and the amendments thereto; and whereas it is expedient to make such provision as will ensure the collection of the revenue derivable from the duties imposed and payable for the different licenses specified in the act above mentioned, as amended;

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

1. It is declared that the duties payable for licenses, imposed by section 63 of the Quebec License Law of 1878, as replaced by section 17 of the act 43-44 Vict., chap. 11, were so imposed in order to the raising of a revenue for the purposes of this Province, under the power conferred upon the Legislature of this Province by the 9th paragraph of section 92 of "The British North America Act, 1867."

Duties payable for licenses.

2. In order to provide for the exigencies of the public service of this Province, every person who, within the limits of this Province:

Who shall be liable to pay license duties.

1. Keeps any inn or temperance hotel,
2. Keeps any restaurant or steamboat bar,
3. Keeps any liquor shop, wholesale or retail,
4. Keeps any railway buffet or tavern at the gold mines,
5. Sells intoxicating liquors,
6. Carries on the trade or business of auctioneer, pawnbroker, pedlar, or ferryman between the banks of the St. Lawrence, between the city of Montreal and the town of Longueuil, between the city of Montreal and the village of Laprairie, and between the town of Lachine and Caughnawaga,
7. Keeps for gain any billiard table,
8. Keeps a powder magazine or sells powder,
9. Gives any equestrian representation or exhibition of wild animals, known and designated as circus and menagerie, or
10. Carries on the trade of bottler,

Shall be liable and bound to pay, annually, the license duties and fees imposed by the Quebec License Law of 1878, as amended, and such duties, which are hereinafter mentioned, are hereby, in so far as may be necessary, again imposed upon every such person.

The term "person," hereinabove employed, includes corporations and clubs.

Annual duties. 3. The annual duties, imposed upon and payable by the persons mentioned and specified in section 2 of this act, are as follows :

I.

Licenses for the sale of intoxicating liquors.

Inn license.

1. Each license for an inn :
 - a. In the city of Montreal, two hundred dollars, if the annual value or rent of the premises occupied, is less than four hundred dollars ;—three hundred dollars, if the annual value or rent is four hundred dollars and less than eight hundred dollars ;—and four hundred dollars, if the annual value or rent is eight hundred dollars or more ;
 - b. In the city of Quebec, one hundred and twenty-five dollars, if the annual value or rent is less

than two hundred dollars;—one hundred and fifty dollars, if the annual value or rent is two hundred dollars, and up to four hundred dollars;—and two hundred and fifty dollars, if the annual value or rent is four hundred dollars, and less than eight hundred dollars;—and three hundred dollars, if the annual value or rent is eight hundred dollars or more;

- c.* In every other city, one hundred dollars;
 - d.* In every incorporated town, eighty-five dollars;
 - e.* In every village, regulated under the authority of the municipal code, seventy dollars;
 - f.* In every section of organized territory, outside of a city, town or village, fifty-five dollars;
 - g.* In every territory not organized, thirty-five dollars;
2. Each license for a club, in which intoxicating liquors are sold : Club license.
- a.* In the city of Montreal, eighty dollars;
 - b.* In the city of Quebec, fifty dollars;
 - c.* In every other part of the Province, forty dollars.
3. Each license for a restaurant or railway buffet : Restaurant or Railway buffet license.
- a.* In the city of Montreal, two hundred dollars, if the annual value or rent of the premises occupied is less than four hundred dollars;—three hundred dollars, if the annual value or rent is four hundred dollars and less than eight hundred dollars;—and four hundred dollars, if the annual value or rent is eight hundred dollars or more;
 - b.* In the city of Quebec, one hundred and fifty dollars, if the annual value or rent is less than four hundred dollars;—and two hundred and fifty dollars, if the annual value or rent is four hundred dollars or more;
 - c.* In every other city, ninety dollars;
 - d.* In every incorporated town, seventy dollars;
 - e.* In every other part of organized territory, fifty-five dollars.
4. Each license for a steamboat bar, one hundred and fifty dollars. Steamboat bar license.

Tavern license
in mining dis-
trict.

5. Each license for a tavern at the mines or in any mining district or division, such sum as the Lieutenant Governor, in council, may determine, provided that, in no case, shall such sum be less than fifty dollars.

Retail liquor
shop license.

6. Each retail liquor shop license :

- a. In the cities of Montreal and Quebec, fifty per centum of the annual value or rent of the premises occupied ; provided that, in no case, shall such license-duties be less than seventy dollars, or more than one hundred and fifty dollars ;
- b. In every other city, seventy dollars ;
- c. In every incorporated town, sixty dollars ;
- d. In every other organized section of territory, fifty dollars ;
- e. In every unorganized territory, twenty-five dollars ;

Wholesale
liquor shop
license.

7. Each wholesale liquor shop license :

- a. In the cities of Montreal and Quebec, fifty per centum of the annual value or rent of the premises occupied ; provided that, in no case, shall such license-duties be less than one hundred dollars, or more than two hundred dollars ;
- b. In every other city, eighty dollars ;
- c. In every incorporated town, seventy dollars ;
- d. In every other part of organized territory, sixty dollars.

Bottler's li-
cense.

8. Each bottler's license :

- a. In the cities of Montreal and Quebec, fifty dollars ;
- b. In any other part of the Province, forty dollars.

Licenses on
sale, for medi-
cinal purposes,
of intoxicating
liquors.

9. Each license on the sale, for medicinal purposes or for use in divine worship, of intoxicating liquors in a municipality in which a prohibitory by-law is in force :

- a. In every city, twenty dollars ;
- b. In every incorporated town, ten dollars ;
- c. In every village, two dollars ;
- d. In every section of organized territory, outside of a city, town or village, one dollar.

II.

Licenses for Temperance Hotels.

10. Each temperance hotel license, five dollars.

Temperance
hotel licenses.

III

Auctioneers' Licenses.

11. Each auctioneer's license :

Auctioneer's
licenses.

- a. In the cities of Quebec and Montreal, eighty-five dollars ;
- b. In all other cities and towns, sixty dollars ;
- c. In every other part of the Province, twenty-five dollars.

12. Each separate license for the employment of an assistant, agent, servant or partner, as crier, by any auctioneer :

License for
employment of
a crier by an
auctioneer.

- a. In the cities of Quebec and Montreal, thirty-five dollars ;
- b. In all other cities and towns, twenty-five dollars ;
- c. In every other part of the Province, fifteen dollars.

IV.

Pawnbrokers' Licenses.

13. Each pawnbroker's license, one hundred and twenty-five dollars.

Pawnbroker's
license.

V.

Pedlars' Licenses.

14. Each pedlar's license, for one judicial district, twenty dollars, and for each additional judicial district, ten dollars.

Pedlar's li-
cense.

VI.

Ferry Licenses.

15. Each ferry license, such sum as may be fixed by the Lieutenant-Governor, in Council, under sections 58 and 163 of the Quebec License Law, of 1878.

Ferry license.

VII.

Billiard Table Licenses.

Billiard table
license, not for
club.

16. Each billiard table license, other than for a club :

a. In incorporated cities and towns :

1. Where not more than two tables are kept by the same person, and in the same building, forty dollars for each table ;
2. When there are more than two, for the third and fourth table, twenty dollars each ;
3. For the fifth and sixth tables, fifteen dollars each ;
4. And for each table beyond six, ten dollars ;

b. And in every other section of organized territory, twenty dollars for each table.

Billiard table
license in a
club.

17. Each license for a billiard table in a club :

- a. In the city of Montreal, twenty dollars ;
- b. In the city of Quebec, fifteen dollars ;
- c. In every other part of the province, ten dollars.

License for
bagatelle
board, &c.

18. Each license for a bagatelle, pigeon-hole, or Mississippi board :

In every section of organized territory, fifteen dollars.

VIII.

Powder Magazine Licenses.

Powder maga-
zine license.

19. Each powder magazine license, fifty dollars.

License on sale
of powder.

20. Each license on the sale of powder or on the keeping of it on sale :

a. In the cities of Quebec and Montreal :

1. By wholesale and retail, twenty dollars ;
2. By retail only, eight dollars ;

b. In every other city :

1. By wholesale and retail, ten dollars ;
2. By retail only, five dollars ;

c. In every incorporated town :

1. By wholesale and retail, five dollars ;
2. By retail only, two dollars and fifty cents ;
- d. In any other organized part of the Province :
 1. By wholesale and retail, two dollars and fifty cents ;
 2. By retail only, one dollar.

A quantity of twenty-five pounds or more, or a dozen canisters, of one pound each, sold at any one time, is deemed to be sold wholesale, and a less quantity, than that herein above mentioned, is deemed to be a sale by retail.

IX.

Circus or Menagerie Licenses.

21. Each license on the opening and exhibiting a circus or equestrian representation, menagerie, or caravan of wild animals : Circus or menagerie license.

- a. In the cities of Quebec and Montreal, and within a radius of three miles of each of these cities, two hundred dollars, for each day of the representation or exhibition of the same ;—and for every side-show, twenty dollars for each day ;
- b. In other parts of the Province, one hundred dollars for each day ;—and for every side-show, ten dollars for each day.

In addition to the duties hereinabove mentioned, there shall be payable on each license a fee of one dollar to the Collector of Provincial Revenue.

4. Such license-duties shall be payable for the term of one year, to be reckoned from the first day of May, in one calendar year, to the thirtieth day of April in the following calendar year, or for any part of such year during which any person may do any of the things or follow any of the callings mentioned in section 2 of this act. License duties payable for term of one year.

5. Such license-duties shall be payable on the first juridical day of the month of May in each year, or so soon thereafter as any person, liable for the payment thereof, shall begin to do any of the things or follow any of the callings mentioned in section 2 of this act. When payable.

6. Such license-duties shall be payable, without any demand being necessary, at the office of the Collector of To whom payable and where.

Provincial Revenue of the Revenue District, in which the thing has been done or the pursuit has been followed, by reason of which they are payable, to the collector of provincial revenue for such revenue district.

Fine for not
paying license
duty.

7. Any person, neglecting or refusing to pay the license-duty payable by him, shall be liable for such neglect or refusal to a fine equal to the amount of such duty and one half of such amount added thereto.

Prosecutions
where brought.

8. Every prosecution for such neglect or refusal to pay a license-duty shall be brought in the judicial district wherein the same should have been paid.

Before whom.

9. All such prosecutions shall be brought before two Justices of the Peace, or any Judge of the Sessions of the Peace, Recorder, Police Magistrate, or Justice of the Peace having the powers of two Justices of the Peace.

In whose
name.

10. All such prosecutions shall be brought in the name of the Collector of Provincial Revenue to whom such license duty should have been paid.

Imprisonment
in default of
paying fine.

11. In default of payment of any fine imposed under this act, the person, condemned to pay the same, shall be imprisoned and detained in the common gaol during a period of not less than three months nor more than six months.

Judgment to
contain a con-
demnation to
imprisonment.

12. Every judgment or conviction under this act shall contain a condemnation of the defendant to such imprisonment in default of the payment of the fine.

Duties to form
part of Con-
solidated Re-
venue Fund.

13. The license duties mentioned in section 3 shall form part of the Consolidated Revenue Fund of the Province.

Application of
fines :

14. All fines recovered under this act shall be applied as follows :

If imposed in
Montreal or
Quebec ;

1. If imposed in the Revenue District of Montreal or of Quebec, a sum equal to the license duty, which the defendant should have paid, with twenty five per cent added thereto, shall be paid to the Provincial Treasurer and form part of the Consolidated Revenue Fund ; the balance of the fine shall belong to the Collector of Provincial Revenue, who, however, shall pay one half of such balance to the informer, if there be one.

In any other
district.

2. If imposed in any other Revenue District, a sum equal to the license duty, which the defendant should

have paid, with ten per cent added thereto, shall be paid to the Provincial Treasurer and form part of the Consolidated Revenue Fund; the balance of the fine shall belong to the Collector of Provincial Revenue, who, however, shall pay one half of such balance to the informer, if there be one.

17. The definitions contained in section 1 of the Quebec License Law of 1878, as amended, shall apply to this act, save and except those contained in paragraphs *q*, *w* and *aa*.

Certain definitions to apply.

Exception.

16. This act shall come into force on the day which shall be fixed for that purpose by proclamation of the Lieutenant Governor in Council.

Coming into force of act.

CAP. VI.

An Act to change the title of the Revenue Officer styled License Inspector.

[Assented to 30th March, 1883.]

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

1. The Revenue Officer, called in the Quebec License Law of 1878 and in the Act 45 Victoria, chapter 22 : "License Inspector," and in the Municipal Code "Collector of Inland Revenue," shall cease to be so styled and shall be called : "Collector of Provincial Revenue."

Name of certain officer changed to Collector of Provincial Revenue.

2. Such change of name shall not apply to or affect unexecuted judgments or pending cases.

Change in name not to apply to certain cases.

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

Act in force.

CAP. VII.

An Act to amend the Act 45 Vict., chap. 22, intituled : "An Act to impose certain direct taxes on certain commercial corporations."

[Assented to 30th March, 1883.]

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