



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 47
(2004, chapter 9)

An Act to amend the Tobacco Tax Act and the Fuel Tax Act

Introduced 6 May 2004
Passage in principle 19 May 2004
Passage 3 June 2004
Assented to 7 June 2004

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EXPLANATORY NOTES

This bill abolishes the power of the Minister of Revenue to pay allowances for the colouring of fuel oil and for the collection and remittance of the fuel tax or an amount equal to it, or an amount equal to the tobacco tax.

The bill also provides that holders of a fuel oil colouring permit are required to pay fees relating to the colouring of fuel oil to the Minister.

Lastly, the bill nullifies the provisions included in agreements entered into with the Minister that provide for the payment of the allowances for the purposes mentioned above.

LEGISLATION AMENDED BY THIS BILL:

- Tobacco Tax Act (R.S.Q., chapter I-2);
- Fuel Tax Act (R.S.Q., chapter T-1).

Bill 47

AN ACT TO AMEND THE TOBACCO TAX ACT AND THE FUEL TAX ACT

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TOBACCO TAX ACT

- 1.** Section 17.6 of the Tobacco Tax Act (R.S.Q., chapter I-2) is repealed.

FUEL TAX ACT

- 2.** Section 18 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by adding the following paragraph:

“Those persons shall pay fees relating to the colouring of fuel oil to the Minister in the amount, according to the terms and conditions and within the time prescribed by regulation.”

- 3.** Section 52.1 of the said Act is repealed.

FINAL PROVISIONS

- 4.** The provisions of the agreements entered into by the Minister of Revenue under sections 17 of the Tobacco Tax Act (R.S.Q., chapter I-2) and 51 of the Fuel Tax Act (R.S.Q., chapter T-1), providing for the payment of an allowance for the collection and remittance of the amounts due to the Minister or for the colouring of fuel oil, are without effect from 1 July 2004.

- 5.** This Act comes into force on 1 July 2004.