Bill 80
(2015, chapter 34)

An Act to enable municipalities to neutralize tax burden shifts onto residential immovables

 Introduced 24 November 2015
 Passed in principle 1 December 2015
 Passed 2 December 2015
 Assented to 3 December 2015
EXPLANATORY NOTES

This Act amends the Act respecting municipal taxation in order to raise the coefficients used in calculating the maximum taxation rate applicable to the non-residential immovables category and the industrial immovables category.

LEGISLATION AMENDED BY THIS ACT:

– Act respecting municipal taxation (chapter F-2.1).
Bill 80

AN ACT TO ENABLE MUNICIPALITIES TO NEUTRALIZE TAX BURDEN SHIFTS ONTO RESIDENTIAL IMMOVABLES

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 244.40 of the Act respecting municipal taxation (chapter F-2.1) is amended

   (1) by replacing “2.65” in the first paragraph by “3”;

   (2) by replacing “3.55” in subparagraphs 2 to 5 of the second paragraph by “3.7”;

   (3) by replacing “3.05” in subparagraphs 6 to 9 of the second paragraph by “3.4”.

2. This Act comes into force on 1 January 2016.