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# NATIONAL ASSEMBLY

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FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 80  
(2015, chapter 34)

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

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

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## **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.

