



NATIONAL ASSEMBLY

FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 80

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

Introduction

**Introduced by
Mr. Pierre Moreau
Minister of Municipal Affairs and Land Occupancy**

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EXPLANATORY NOTES

This bill 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 BILL:

- 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.

