AM 1 s. 6 (304)

Bill 166

An Act to reform the school tax system

Section 6

AMENDMENT:

In proposed section 304:

1. Insert "maximum" before "regional" in the first paragraph.

2. Replace "15 May" and "15 April" in the second paragraph by "1 May" and "1 April", respectively.

adopter An

Bill 166

An Act to reform the school tax system

Section 6

AMENDMENT:

Replace the second paragraph of proposed section 313.7 by:

The designation is automatically renewed for successive periods of five school years, unless a school board of the school tax region notifies the school boards of its region and the Minister of its intention to revoke it. The notice must be given not later than 1 July of the last school year for which the designation is valid. In such a case, the school boards of the school tax region have until the following 31 August to make a new designation of an entity in charge of collecting the school tax, in accordance with section 313.6, which will be valid as of the following school year.

AM 3 s. 45 (477.1.6)

Bill 166

An Act to reform the school tax system

Section 45

AMENDMENT:

Replace "to the school board of the Minister's choice" in proposed section 477.1.6 by "to the school board of the Minister's choice situated in that school tax region".

adaste

AM 4 s. 15 (323)

Bill 166

An Act to reform the school tax system

Section 15

AMENDMENT:

Replace by:

15. Section 323 of the Act is repealed.

Acrti

AM 5 s. 15.1 (324)

Bill 166

An Act to reform the school tax system

Section 15.1

AMENDMENT:

Insert after section 15:

15.1. Section 324 of the Act is amended by replacing "to the school board" by "to the entity in charge of collecting the school tax".

poeste

AM 6 s. 21 (340)

Bill 166

An Act to reform the school tax system

Section 21

AMENDMENT:

Replace "ainsi" in paragraph 1 in the French text by ", ainsi".

partie

AM 7 s. 25 (344)

Bill 166

An Act to reform the school tax system

Section 25

AMENDMENT:

Replace proposed section 344 by:

"344. Any immovable acquired at auction by the entity in charge of collecting the school tax for which the right of redemption is not exercised within the period fixed by law and that is not required for the carrying on of its activities must be disposed of in accordance with the regulation referred to in the second paragraph of section 272.

Where the entity in charge of collecting the school tax, other than the Comité de gestion de la taxe scolaire, wishes to keep an immovable for the carrying on of its activities, it must inform the monitoring committee. In such a case, the value that corresponds to the purchase price of the immovable is deducted from the revenues to be paid to it under section 318.1."

l

7

AM 8 s. 34.1 (412)

Bill 166

An Act to reform the school tax system

Section 34.1

AMENDMENT:

Insert after section 34:

34.1. Section 412 of the Act is amended by replacing "secretary" by "director general".

, de fi

AM 9 s. 35.1 (420)

Bill 166

An Act to reform the school tax system

Section 35.1

AMENDMENT:

Insert after section 35:

35.1. Section 420 of the Act is amended by replacing "Sections 200, 201.1 and 201.2" in the second paragraph by "Sections 200 to 201.2".

porte

AM 10 s. 35.2 (421)

Bill 166

An Act to reform the school tax system

Section 35.2

AMENDMENT:

Insert after section 35.1:

35.2. Section 421 of the Act is repealed.

parti

AM 11 s. 36 (422.1)

Bill 166

An Act to reform the school tax system

Section 36

AMENDMENT:

Replace "situated in" in the first paragraph of proposed section 422.1 by "of".

adopter A.

Bill 166

An Act to reform the school tax system

Section 6

AMENDMENT:

Replace "15 June" in the first paragraph of proposed section 310 by "1 June".

polonte R

AM 13 s. 12 (318.1)

Bill 166

An Act to reform the school tax system

Section 12

AMENDMENT:

In proposed section 318.1:

1. Insert "or its respective share in proportion to the anticipated complementary revenues of the school tax region where the tax rate determined is lower than the maximum rate" after "313" in the first paragraph.

2. Insert ", after deducting the amount determined by the Comité for its purposes in relation to that region," after "balance" in the fifth paragraph.

n'i

AM 14 s. 12 (318.1)

Bill 166

An Act to reform the school tax system

Section 12

AMENDMENT:

Insert the following sentence at the end of the third paragraph of proposed section 318.1: "The school boards of the Montréal school tax region shall receive, not later than 3 January, the amounts referred to in the first paragraph to which they are entitled."



AM 15 s. 44 (477.1.1)

Bill 166

An Act to reform the school tax system

Section 44

AMENDMENT:

Replace ", whether the latter establishes an educational institution or not" by "if it is useful for the carrying on of the latter's activities".



AM 16 s. 55.1 (157)

Bill 166

An Act to reform the school tax system

Section 55.1

AMENDMENT:

Insert after section 55:

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

55.1. Section 157 of Schedule C to the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) is amended by striking out "or school" in the first paragraph.

adorte .

AM 17 s. 55.2 (29.10.1)

Bill 166

An Act to reform the school tax system

Section 55.2

AMENDMENT:

Insert after section 55.1:

CITIES AND TOWNS ACT

55.2. Section 29.10.1 of the Cities and Towns Act (chapter C-19) is amended by striking out subparagraph 3 of the second paragraph.

porte

AM 18 s. 55.3 (497)

Bill 166

An Act to reform the school tax system

Section 55.3

AMENDMENT:

Insert after section 55.2:

55.3. Section 497 of the Act is amended by striking out "or school" in the second paragraph.

prantie Re

AM 19 s. 55.4 (500)

Bill 166

An Act to reform the school tax system

Section 55.4

AMENDMENT:

Insert after section 55.3:

55.4. Section 500 of the Act is repealed.

pedenter DR

AM 20 s. 55.5 (14.8.1)

Bill 166

An Act to reform the school tax system

Section 55.5

AMENDMENT:

Insert after section 55.4:

MUNICIPAL CODE OF QUÉBEC

55.5. Article 14.8.1 of the Municipal Code of Québec (chapter C-27.1) is amended by striking out subparagraph 3 of the second paragraph.

depu Al

AM 21 s. 55.6 (203)

Bill 166

An Act to reform the school tax system

Section 55.6

AMENDMENT:

Insert after section 55.5:

55.6. Article 203 of the Code is amended by striking out the fourth paragraph.

adopte

AM 22 s. 55.7 (984)

Bill 166

An Act to reform the school tax system

Section 55.7

AMENDMENT:

Insert after section 55.6:

55.7. Article 984 of the Code is amended by striking out "or school" in the first paragraph.

pador tei

AM 23 s. 55.8 (986)

Bill 166

An Act to reform the school tax system

Section 55.8

AMENDMENT:

Insert after section 55.7:

55.8. Article 986 of the Code is repealed.

adopte for

AM 24 s. 55.9 (1022)

Bill 166

An Act to reform the school tax system

Section 55.9

AMENDMENT:

Insert after section 55.8:

55.9. Article 1022 of the Code is amended by replacing "of the school board concerned" in subparagraph 4 of the first paragraph by "of the entity in charge of collecting the school tax concerned, designated under the Education Act (chapter I-13.3)".

adorti

AM 25 s. 55.10 (1023)

Bill 166

An Act to reform the school tax system

Section 55.10

AMENDMENT:

Insert after section 55.9:

55.10. Article 1023 of the Code is amended by replacing "school board" in the second paragraph by "entity in charge of collecting the school tax".

Adorte

AM 26 s. 55.11 (1024)

Bill 166

An Act to reform the school tax system

Section 55.11

AMENDMENT:

Insert after section 55.10:

55.11. Article 1024 of the Code is amended by replacing "of a school board" in the first paragraph by "of an entity in charge of collecting the school tax".

Acote

AM 27 s. 55.12 (65)

Bill 166

An Act to reform the school tax system

Section 55.12

AMENDMENT:

Insert after section 55.11:

ACT RESPECTING THE COMMISSION MUNICIPALE

55.12. Section 65 of the Act respecting the Commission municipale (chapter C-35) is amended

(1) by replacing "to each school board" in the first paragraph by "to the entity in charge of collecting the school tax, designated under the Education Act (chapter I-13.3),";

(2) by replacing "The school board" in the second paragraph by "The entity in charge of collecting the school tax".

adque .

AM 28 s. 55.13 (76)

Bill 166

An Act to reform the school tax system

Section 55.13

AMENDMENT:

Insert after section 55.12:

55.13. Section 76 of the Act is amended by replacing "school board or *fabrique*" in the second paragraph by "*fabrique* or entity in charge of collecting the school tax".

AR.

AM 29 s. 55.14 (28)

Bill 166

An Act to reform the school tax system

Section 55.14

AMENDMENT:

Insert after section 55.13:

ACT RESPECTING MUNICIPAL COURTS

55.14. Section 28 of the Act respecting municipal courts (chapter C-72.01) is amended by striking out paragraph 2.

pedopti DA

AM 30 s. 55 (Schedule I)

Bill 166

An Act to reform the school tax system

Section 55

AMENDMENT:

In proposed Schedule I:

1. Insert ", described according to the geographical boundaries of the French language school boards and applying to the English language and French language school boards situated in whole or in part in them, subject to section 313.5, and, for tax purposes, to any immovable situated in such territories," after "below" in the sentence introducing the table.

2. Strike out "-Îles-de-la-Madeleine" in the portion of the table concerning the Gaspésie-Îles-de-la-Madeleine school tax region and ", Îles" in that region's territorial description.

3. Insert "Îles-de-la-Madeleine", in alphabetical order, as a school tax region with the following territorial description: "The territory of the Commission scolaire des Îles."

adopte (DP)

30

Bill 166

An Act to reform the school tax system

Section 64

AMENDMENT:

Replace by:

64. Section 6 of the Regulation respecting the municipal and school tax system applicable to the governments of the other provinces, foreign governments and international bodies (chapter F-2.1, r. 12) is amended

(1) by replacing "school board" in the first paragraph by "to the entity in charge of collecting the school tax of the school tax region in which the immovable is situated";

(2) by striking out the second paragraph.

pagete .

AM 32 s. 64.1 (7)

Bill 166

An Act to reform the school tax system

Section 64.1

AMENDMENT:

Insert after section 64:

64.1. Section 7 of the Regulation is amended by replacing ". If the school tax in lieu of which the sum stands is not collected by a local municipality, the word "municipality" in the Regulation means a school board" in the second paragraph by "and the word "municipality" means the entity in charge of collecting the school tax, designated under the Education Act (chapter I-13.3)".

adopte DD-

AM 33 s. 65.1 (7)

Bill 166

An Act to reform the school tax system

Section 65.1

AMENDMENT:

Insert after section 65:

REGULATION RESPECTING THE NORMS, CONDITIONS AND PROCEDURE FOR DISPOSING OF AN IMMOVABLE OF A SCHOOL BOARD

65.1. Section 7 of the Regulation respecting the norms, conditions and procedure for disposing of an immovable of a school board (chapter I-13.3, r. 7) is amended by replacing "or is adjacent to it" in subparagraph 1 of the first paragraph by ", is adjacent to it or is part of its school tax region".

pedepti DP-

AM 34 s. 67 (302)

Bill 166

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace the introductory clause by:

67. For the school years 2018–2019 and 2019–2020,

(0.1) section 302 of the Education Act is to be read

(a) as if "or by its adjusted value under the second and third paragraphs of section 310" were inserted at the end of paragraph 2;

(b) as if "or trust" were inserted after "person" in paragraph 4;

pedagké

Bill 166

An Act to reform the school tax system

Section 67

AMENDMENT:

Add at the end of paragraph 2:

(c) as if the following paragraphs were added at the end:

"The maximum school tax proceeds of a school tax region corresponds to the sum of the maximum school tax proceeds of any school board whose territory is entirely situated in that region, computed in accordance with the first paragraph, and to which a fractional value of the maximum school tax proceeds of any school board whose territory is included in part in that region is added, if applicable.

The fractional value is obtained by multiplying the maximum school tax proceeds of the school board for the school year by the proportion that the total number of students enrolled on 30 September of the preceding school year in any school of the school board situated in that school tax region is of the total number of students enrolled on that date in all the schools of the school board.";

pedopie

Bill 166

An Act to reform the school tax system

Section 67

AMENDMENT:

Strike out ", or on the amount of its adjusted value under the second and third paragraphs of section 310," in proposed section 310.1 in paragraph 3.

Adapte

An Act to reform the school tax system

Section 67

AMENDMENT:

Insert after paragraph 3:

(3.1) section 311 of the Act is to be read as if the following paragraphs were added at the end:

"Starting from 1 July 2019, as soon as the school board receives the documents from the clerk, it shall send a copy to the entity in charge of collecting the school tax designated in accordance with section 313.6.

In addition, the school board shall also send the entity any document or information it may need in order to fully exercise its functions starting from 1 July 2020 and to have up-to-date information concerning the collection and recovery of the school tax.";

And gree

An Act to reform the school tax system

Section 67

AMENDMENT:

Add at the end of proposed section 312 in paragraph 4:

The rate or rates which a school board shall impose for the school year 2019–2020 are those shown in that Schedule, multiplied by the factor determined by the formula

 $(A/B) \times (C/D).$

For the purposes of the formula in the second paragraph.

(1) A is the maximum school tax proceeds of the school tax region for the school year 2019-2020;

(2) B is the maximum school tax proceeds of the school tax region for the school year 2018–2019;

(3) C is the standardized assessment of the taxable immovables of the school tax region based on the assessment roll that is up to date on 1 May 2018; and

(4) D is the standardized assessment of the taxable immovables of the school tax region based on the assessment roll that is up to date on 1 May 2019.

Where the result of the computation is a rate that exceeds \$0.35 per \$100 of the standardized assessment of the taxable immovables of a school tax region, the tax rate applicable for the school year 2019–2020 is \$0.35 per \$100.

The school boards or, regarding its responsibilities relating to the Montérégie school tax region, the Comité de gestion de la taxe scolaire de l'île de Montréal shall send the Minister, on the date and according to the form and content determined by the Minister, the information required to compute the rates for the school year 2019–2020.

pedagle Bl.

The Minister shall notify the regional school tax rate for the school year 2019–2020 to the school boards and the Comité de gestion de la taxe scolaire de l'île de Montréal. The Minister shall give notice of the rates so determined in the *Gazette officielle du Québec.*";

AM 39 s. 67 (314)

Bill 166

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace "2018" in paragraph 6 by "of the school year concerned".

adopte Al

AM 40 s. 67 (434.2)

Bill 166

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace the second and third paragraphs of proposed section 434.2 in paragraph 8 by:

Nor may the rate exceed the rate required to obtain tax proceeds that correspond to the maximum school tax proceeds of the Montréal school tax region for the school year 2018–2019 computed in accordance with the third and fourth paragraphs of section 308.";

Adopter AR-

An Act to reform the school tax system

Section 67

AMENDMENT:

Insert after paragraph 8:

(8.1) the Act is to be read as if the following section were inserted after section 434.2:

"434.2.1. The rate of the school tax levied by the Comité for the school year 2019–2020 for the Montréal school tax region may not exceed \$0.17832 per \$100 of the standardized assessment of the taxable immovables of that school tax region, multiplied by the factor determined by the formula in the second paragraph of section 312 applied to the Montréal school tax region. If applicable, the third paragraph of that section applies.

In addition, the rate may not exceed the rate required to obtain tax proceeds that correspond to the maximum school tax proceeds of the Montréal school tax region for the school year 2019–2020 computed in accordance with the third and fourth paragraphs of section 308.

The Comité shall send the Minister, on the date and according to the form and content determined by the Minister, the information required to compute the maximum rate for the Montréal school tax region for the school year 2019– 2020.";

adopte, DO.

AM 42 s. 67 (434.5)

Bill 166

An Act to reform the school tax system

Section 67

AMENDMENT:

In paragraph 11:

1. Replace "in section 308" in subparagraph a by "in the first and second paragraphs of section 308".

2. Replace "the third paragraph of section 434.2" in subparagraph b by "the fourth paragraph of section 308".

adapte

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace proposed section 435 in paragraph 12 by:

"435. The Comité shall, each year, determine the school tax rate for the Montréal school tax region.

In addition, the Comité shall provide the school boards, before the adoption of the resolution referred to in the first paragraph of section 434.5, with a projection of the school tax rate that could result if the school boards of the Montréal school tax region require the maximum school tax proceeds of that school tax region, established by performing the computations provided for in section 308.

Lastly, the school tax rate applicable for the school year 2018–2019 for the part of the territory of the Lester-B.-Pearson School Board situated in the Montérégie school tax region is \$0.17832 per \$100 of the standardized assessment of the taxable immovables. Such a rate is adjusted in accordance with section 312 for the school year 2019–2020.";

Adop"

An Act to reform the school tax system

Section 67

AMENDMENT:

In paragraph 13:

1. Strike out all occurrences of "2019".

2. Replace "in section 308" in subparagraph 1 of the first paragraph of proposed section 439 in subparagraph a by "in the first and second paragraphs of section 308".

3. Replace "computed in accordance with the third paragraph of section 434.2" in subparagraph 1.1 of the first paragraph of proposed section 439 in subparagraph a by "for that region computed in accordance with the fourth paragraph of section 308".

pedagite M.

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace proposed section 475 in paragraph 14 by:

"475. The Minister shall, in the budgetary rules set out in section 472, provide for the payment of a balance subsidy to every school board other than a school board to which section 475.1 or 475.1.1 applies. The subsidy shall be fixed by the Minister

(1) by determining, for a school year, the maximum school tax proceeds of the school board by performing the computations provided for in section 308;

(2) by determining, for that school year, the amount that is the school tax proceeds that would have been obtained as at 1 May of the preceding school year by applying the rate or rates to be imposed by the school board to the taxable immovables, with reference to the value mentioned in section 310.1; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result obtained under subparagraph 3 of the first paragraph is less than zero, the result corresponds to tax proceeds in excess of the maximum school tax proceeds computed in accordance with section 308. The excess amount must be deducted from the other subsidies that can be paid under section 472.

In addition, the tax proceeds obtained for a school year by a school board in excess of the amount obtained in computing the maximum school tax proceeds, other than that referred to in the second paragraph, is taken into account in determining the subsidy amounts granted under the budgetary rules referred to in section 472 and may be considered to stand in lieu of subsidies, in whole or in part.

pedagice -

The school boards shall send the Minister, on the date and according to the form and content determined by the Minister, the information required to compute the balance subsidy.";

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace proposed section 475.1 in paragraph 15 by:

"475.1. The Minister shall, in the budgetary rules set out in section 472, provide for the payment of a balance subsidy to the Comité de gestion de la taxe scolaire de l'île de Montréal. The subsidy shall be fixed by the Minister

(1) by determining, for a school year, the maximum school tax proceeds for the Montréal school tax region;

(2) by determining, for that school year, the amount that is the school tax proceeds that would have been obtained as at 1 May of the preceding school year by applying the maximum rate that may be determined by the Comité under section 434.2 or 434.2.1, as the case may be, to all the taxable immovables situated in the Montréal school tax region, with reference to the value mentioned in section 310.1; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result obtained under subparagraph 3 of the first paragraph is less than zero, it is deemed to be equal to zero.

The Comité shall send the Minister, on the date and according to the form and content determined by the Minister, the information required to compute the balance subsidy.";

adopie Dr.

An Act to reform the school tax system

Section 67

AMENDMENT:

Replace proposed section 475.1.1 in paragraph 16 by:

"475.1.1. The Minister shall, in the budgetary rules set out in section 472, provide for the payment of a balance subsidy to the Lester-B.-Pearson School Board for the part of its territory situated in the Montérégie school tax region. The subsidy shall be fixed by the Minister

(1) by determining, for a school year, the fractional value of the maximum school tax proceeds of the Lester-B.-Pearson School Board for the part of its territory situated in the Montérégie school tax region computed in accordance with the fourth paragraph of section 308;

(2) by determining, for that school year, the amount that is the portion of the school tax proceeds that would have been obtained as at 1 May of the preceding school year by applying the rate specified in the last paragraph of section 435 to the immovables situated in the Montérégie school tax region that are taxable by the Comité de gestion de la taxe scolaire de l'île de Montréal, with reference to the value mentioned in section 310.1; and

(3) by subtracting the amount obtained under subparagraph 2 from the amount obtained under subparagraph 1.

Where the result obtained under subparagraph 3 of the first paragraph is less than zero, the result corresponds to tax proceeds in excess of the fractional value of the maximum school tax proceeds computed in accordance with subparagraph 1 of the first paragraph. The excess amount must be deducted from the subsidies that can be paid under section 472.

In addition, the tax proceeds obtained for a school year by the Lester-B.-Pearson School Board for the Montérégie school tax region in excess of the amount obtained in computing the fractional value of its maximum school tax proceeds for that region, other than that referred to in the second paragraph, is taken into account in determining the subsidy amounts granted under the budgetary rules referred to in section 472 and may be considered to stand in lieu of subsidies, in whole or in part.

The Comité de gestion de la taxe scolaire de l'île de Montréal and the Lester-B.-Pearson School Board shall send the Minister, on the date and according to the form and content determined by the Minister, the information required to compute the balance subsidy."

adopti

AM 48 s. 68

Bill 166

An Act to reform the school tax system

Section 68

AMENDMENT:

1. Replace "31 August 2018" by "30 June 2019".

2. Replace "2019–2020" by "2020–2021".

pedapte

AM 49 s. 68.1

Bill 166

An Act to reform the school tax system

Section 68.1

AMENDMENT:

Insert after section 68:

68.1. For the purpose of applying the school tax to the school year 2020–2021, the formalities necessary for determining the regional school tax rate may validly be completed within the 90 days preceding 1 July 2020, to take effect on that date.

Apple

AM 50 s. 68.2

Bill 166

An Act to reform the school tax system

Section 68.2

AMENDMENT:

Insert after section 68.1, introduced by amendment:

68.2. A school board may enter into an agreement with the entity in charge of collecting the school tax of its school tax region, designated in accordance with section 68, to allow the entity to exercise on its behalf, for all or part of the school year 2019–2020, any responsibility relating to the collection or recovery of the school tax entrusted to the school board under the Education Act.

sagete Al

An Act to reform the school tax system

Section 69

AMENDMENT:

- 1. Replace "1 July 2019" in the first paragraph by "1 July 2020".
- 2. Strike out the second paragraph.
- 3. Replace "1 July 2019" in the third paragraph by "1 July 2020".

pederpte

AM 52 s. 70

Bill 166

An Act to reform the school tax system

Section 70

AMENDMENT:

Replace "2019" by "2020".

adopte p

AM 53 s. 72 (313.4)

Bill 166

An Act to reform the school tax system

Section 72

AMENDMENT:

Replace by:

72. For the purposes of section 313.4 of the Education Act, enacted by section 6 of this Act, the amount for the regionalization of the school tax of a school tax region that is applicable from the school year 2020–2021 is determined by the formula

(A + B) - (C + D).

For the purposes of the formula in the first paragraph,

(1) A, which may be negative, is the total of the results obtained under subparagraph 3 of the first paragraph of section 475 of the Education Act for the school year 2019–2020 by any school board whose territory is entirely situated in the school tax region;

(2) B, which may be negative, is the total of the results obtained by performing the following computations for any school board whose territory is situated in part in the school tax region:

(a) determining the fractional value of the maximum school tax proceeds of each school board concerned, for the part of its territory situated in that region, computed in accordance with the fourth paragraph of section 308 for the school year 2019–2020;

(b) determining, for that school year, the amount that is the portion of the school tax proceeds of the school board that would have been obtained according to the assessment roll updated to 1 May 2019 by applying the rate imposed for the year 2019–2020 to the immovables situated in the school tax region that are taxable by the school board, with reference to the value mentioned in section 310.1 of the Education Act; and

(c) subtracting the amount obtained under subparagraph b from the amount obtained under subparagraph a;

(3) C is the exemption compensation amount computed in accordance with section 313.2 of the Education Act, enacted by section 6 of this Act, as if it had been applicable to the school year 2019–2020, on the basis of the assessment roll that is up to date on 1 May 2019 and by replacing "determined in accordance with section 311" in paragraph 3 of that section by "determined in accordance with section 312 or the third paragraph of section 435, as the case may be, or, for the Montréal school tax region, by the maximum rate that can be determined under section 434.2.1"; and

(4) D is the amount for regions with insufficient fiscal resources computed according to the assessment roll updated to 1 May 2019 in accordance with section 313.3 of the Education Act, enacted by section 6 of this Act, as if it had been applicable to the school year 2019–2020, and by replacing "anticipated complementary revenues of the school tax region in accordance with section 312" in subparagraph 1 of the first paragraph of that section by "maximum school tax proceeds of the school tax region in accordance with section 308".

Where the result of the addition of A and B in the formula is less than zero, it is deemed to be equal to zero. The same applies to the amount determined by the whole formula.

For the Montréal school tax region, the result of the addition of A and B in the formula in the first paragraph is replaced by the amount obtained under section 475.1 of the Education Act, enacted by paragraph 15 of section 67 of this Act.

For the Montérégie school tax region, the portion of B attributable to the Lester-B.-Pearson School Board corresponds to the result obtained under subparagraph 3 of the first paragraph of section 475.1.1 of the Education Act, enacted by paragraph 16 of section 67 of this Act.

adapter -

AM 54 s. 72.1

Bill 166

An Act to reform the school tax system

Section 72.1

AMENDMENT:

Insert after section 72:

72.1. The Government may, by regulation, take, before (*insert the date that is 18 months after the date of assent to this Act*), any measure necessary or useful for carrying out this Act and fully achieving its purpose.

Such a regulation may, if it so provides, apply from a date not prior to (*insert the date of assent to this Act*) and is not subject to the publication requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1).

adopte

An Act to reform the school tax system

Section 73

AMENDMENT:

Replace by:

73. This Act comes into force on 1 July 2020, except

(1) sections 34.1 to 35.2, 66 to 69, 72 and 72.1 and Schedule I, which come into force on (*insert the date that is 30 days after the date of assent to this Act*);

(2) the provisions of sections 1 and 2, section 6 to the extent that it enacts the definition of "school tax region" in section 302 of the Education Act, and sections 53 and 55, which come into force on 1 July 2018; and

(3) the provisions of section 6, to the extent that it enacts the heading of subdivision 4 of Division VII of Chapter V, sections 313.5 to 313.7, 313.10 and 313.11 of the Education Act, which come into force on 1 July 2019.

Until 1 July 2020, the provisions specified in subparagraph 3 of the first paragraph are to be read as if "Comité de gestion de la taxe scolaire" were replaced by "Comité de gestion de la taxe scolaire de l'île de Montréal". In addition, the decisions of the monitoring committee regarding the powers described in section 313.11 may not take effect before 1 July 2020.

De dagra

An Act to reform the school tax system

Schedule I

AMENDMENT:

1. Replace "Gaspésie–Îles-de-la-Madeleine" and "\$0.28420" in the portion of the table concerning the Commission scolaire des Chic-Chocs by "Gaspésie" and "\$0.28500", respectively.

2. In the portion of the table concerning the Eastern Shores School Board,

(a) replace "Gaspésie–Îles-de-la-Madeleine" and the rate of "\$0.28420" for that region by "Gaspésie" and "\$0.28500", respectively;

(b) insert "Îles-de-la-Madeleine" in alphabetical order as a school tax region and "\$0.28420" as the tax rate for that region.

3. Replace "Gaspésie–Îles-de-la-Madeleine" in the portion of the table concerning the Commission scolaire des Îles by "Îles-de-la-Madeleine".

4. Replace "\$0.23125" in the portion of the table concerning the Commission scolaire de Laval and listing the school tax rate for the year 2018–2019 by "\$0.23095".

5. Replace "Gaspésie–Îles-de-la-Madeleine" and "\$0.28420" in the portion of the table concerning the Commission scolaire René-Lévesque by "Gaspésie" and "\$0.28500", respectively.

6. Replace "\$0.23125" in the portion of the table concerning the Sir Wilfrid Laurier School Board and listing the school tax rate for the year 2018–2019 for the Laval school tax region by "\$0.23095".

page /