

AM 1  
s. 4 (303.7)

Bill 3

**An Act to establish a single school tax  
rate**

Section 4

**AMENDMENT:**

Insert “, not later than 15 June preceding the school year concerned” at the end of proposed section 303.7.

Adopted  
SPR

Bill 3

**An Act to establish a single school tax  
rate**

Section 12

**AMENDMENT:**

Replace by:

**12.** Section 314 of the Act is replaced by the following section:

**“314.** After 1 July of the school year concerned, the director general of the school board shall have a request for payment of school taxes sent to every owner of a taxable immovable, except where the collection of the school tax is entrusted to another school board under section 304 or 307.”

*Adopté  
SPM*

Bill 3

**An Act to establish a single school tax  
rate**

Section 13

**AMENDMENT:**

Replace by:

**13.** Section 316 of the Act is replaced by the following section:

**“316.** Interest is payable on school taxes at the rate applicable under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002) on the day the notice required under section 303.7 is published in the *Gazette officielle du Québec*. The notice shall mention the applicable interest rate.

The rate applies to all taxes payable, from 1 July of the school year to which the notice referred to in the first paragraph applies.

Every tax bill shall clearly state the applicable interest rate and the fact that the rate may be changed in accordance with this section.”

Adopté  
SP

Bill 3

**An Act to establish a single school tax  
rate**

Section 17

**AMENDMENT:**

Replace by:

**17.** Section 434.1 of the Act is replaced by the following section:

**“434.1.** The Comité shall collect the school tax intended, under sections 304 to 307, for any of the school boards situated in whole or in part on the island of Montréal.

To that end, it shall exercise the functions and powers the law confers on school boards, with the necessary modifications.”

*Adopté  
SPC*

Bill 3

**An Act to establish a single school tax  
rate**

Section 19

**AMENDMENT:**

Strike out “an amount that may not, however, exceed” in the proposed paragraph.

*Adopté  
SPR*

Bill 3

**An Act to establish a single school tax  
rate**

Section 21

**AMENDMENT:**

Replace proposed paragraph 1 of section 439 by:

(1) every school board on the island of Montréal shall, not later than 3 January of each year, receive the amount for financing local needs computed using the method prescribed by a regulation made under section 455.1;

Adopté  
SAR

Bill 3

**An Act to establish a single school tax  
rate**

Section 24

**AMENDMENT:**

1. Insert the following sentence at the end of the second paragraph of proposed section 475: "It is paid in equal parts not later than 31 July and 31 October of the year concerned."
2. Add the following paragraph after the third paragraph of proposed section 475:

The Minister shall also, in those budgetary rules, provide for the payment to the school boards and to the Comité de gestion de la taxe scolaire de l'île de Montréal of compensation for loss of revenue incidental to the taxation in an amount corresponding to the last compensation that was paid to them under section 38.1 of the Act to establish a single school tax rate (*insert the year and chapter number of this Act*), where applicable.

3. Add the following paragraph at the end of proposed section 475.1:

The same applies to the compensation for loss of revenue incidental to the taxation."

Adopté  
JPR

Bill 3

**An Act to establish a single school tax  
rate**

Section 32

**AMENDMENT:**

1. Replace “the standardizing compensation provided for in section 34” in the first paragraph by “the increased standardizing compensation provided for in section 32.1”.
2. Add the following paragraph at the end:

If the school tax rate computed for a school board is greater than the school tax rate it applied the previous year, the latter rate applies.

*Adopté  
SPE*



Bill 3

**An Act to establish a single school tax  
rate**

Section 32.1

**AMENDMENT:**

Insert after section 32:

**32.1.** The increased standardizing compensation for a school board whose school tax rate the previous school year was greater than the floor rate is equal to the sum of

(1) the standardizing compensation computed for the school board for the previous school year; and

(2) the standardizing compensation increase computed for the school board in accordance with section 35 for the school year concerned.

For the school year 2019–2020, the amount deemed to have stood in lieu of the standardizing compensation for the school board for the school year 2018–2019 is computed

(1) by determining the balance subsidy obtained by the school board for the school year 2018–2019 under any of paragraphs 17 to 19 of section 87 of the Act to reform the school tax system (2018, chapter 5);

(2) by multiplying by \$25,000 the number of taxable immovables included in the school board's property tax base for the year concerned and whose adjusted standardized assessment is greater than \$25,000;

(3) by adding the aggregate value of the adjusted standardized assessment of all taxable immovables included in the school board's property tax base for the year concerned and whose adjusted standardized assessment is \$25,000 or less to the amount obtained under subparagraph 2;

(4) by multiplying the amount obtained under subparagraph 3 by the school tax rate applicable to the school board the previous year; and

(5) by subtracting the amount obtained under subparagraph 4 from the amount determined under subparagraph 1.

Adopté  
SP

Bill 3

**An Act to establish a single school tax  
rate**

Section 34

**AMENDMENT:**

1. Strike out the second and third paragraphs.
2. Strike out “whose school tax rate corresponded to the floor rate the previous school year” in the introductory clause of the last paragraph.

*Adopté  
sra*

Bill 3

**An Act to establish a single school tax  
rate**

Section 34

**AMENDMENT:**

Insert "or by the reduced rate" at the end of subparagraph 4 of the last paragraph.

*Adopted  
SAC*

Bill 3

**An Act to establish a single school tax  
rate**

Section 37

**AMENDMENT:**

Strike out subparagraph 1 of the second paragraph.

Adopté  
SPR

Bill 3

**An Act to establish a single school tax  
rate**

Section 38

**AMENDMENT:**

Insert "32.1," after "32," in the second paragraph.

*Adopted  
See*

SAM 1  
AM 14  
s. 38.1

Bill 3

**An Act to establish a single school tax  
rate**

Section 38.1

**SUBAMENDMENT:**

Strike out "certain" in the second paragraph of section 38.1, proposed by amendment.

*Adopté  
SAC*

Bill 3

**An Act to establish a single school tax  
rate**

Section 38.1

**AMENDMENT:**

Insert after section 38:

**38.1.** The Minister must, in the budgetary rules referred to in section 472 of the Education Act (chapter I-13.3), provide for payment to the school boards and to the Comité de gestion de la taxe scolaire de l'île de Montréal of compensation for loss of revenue incidental to the taxation.

The purpose of the compensation intended for the school boards is to make up for the loss of certain revenue from arrears, and the purpose of the compensation intended for the Comité de gestion de la taxe scolaire de l'île de Montréal is to make up for the loss of revenue called additional revenue.

The compensation intended for a school board on the island of Montréal is paid to the Comité de gestion de la taxe scolaire de l'île de Montréal.

*Adopté  
SPR*



AM 15  
s. 39

Bill 3

**An Act to establish a single school tax  
rate**

Section 39

**AMENDMENT:**

Strike out the second paragraph.

*Adopted  
SPR*

Bill 3

**An Act to establish a single school tax  
rate**

Section 40

**AMENDMENT:**

1. Insert “, not later than 15 June preceding the school year concerned” at the end of the proposed paragraph.
2. Add the following paragraph after the proposed paragraph:

The reference to section 303.7 of the Education Act, in section 316 of that Act, as enacted by section 13 of this Act, must be read as a reference to section 40 of this Act.

*Adopte  
SPR*

Bill 3

**An Act to establish a single school tax  
rate**

Section 41

**AMENDMENT:**

Replace by:

**41.** This Act comes into force on 1 July 2019, except:

(1) sections 23 and 30 to 40, which come into force on *(insert the date of assent to this Act)*;

(2) section 4 insofar as it enacts sections 303.1, 303.4, 303.5 and 303.7 of the Education Act, and section 24 insofar as it enacts the fourth paragraph of section 475 and the second paragraph of section 475.1 of that Act, which come into force on 1 July of the school year following the first school year the floor rate applied to all school boards.

Adopté  
Spe