

**ADMINISTRATIVE COMPILATION
BYLAW 12-23**

**BYLAW 12-23 TO REPEAL AND REPLACE BYLAW 12-09 CONCERNING A
TAX IMPOSITION TO FINANCE 9-1-1 CALL CENTRES**

Adopted by the Municipal Council on November 14, 2023
Entry into force on November 16, 2023

Name and/or number of bylaw, politic, resolution	Date of Council's approval	Coming into force	Status
12-09	September 8, 2009	September 8, 2009	Repealed and replaced

PREFACE

The reader is hereby advised that any errors or omissions that may be identified in the text below do not affect the enforceability of the regulations and amendments referred to therein, as sanctioned in their original version.

CANADA
PROVINCE OF QUEBEC
MUNICIPALITY OF PONTIAC

BYLAW 12-23 TO REPEAL AND REPLACE BYLAW 12-09 CONCERNING A TAX IMPOSITION TO FINANCE 9-1-1 CALL CENTRES

REGULAR meeting of the Council of the Municipality of Pontiac, held on November 14, 2023, at 7:30 p.m., at the Luskville Community Centre, at which meeting were present:

The Mayor, Mr. Roger Larose

The Council Members:

Diane Lacasse

Serge Laforest

Chantal Allan

Jean Amyotte

Being a quorum.

WHEREAS, on September 6, 2023, the government proceeded with the final legislative revision of the bylaw amending the bylaw governing the municipal tax for 9-1-1 ;

WHEREAS the coming into force of the amendments in connection with said regulatory revision has the effect of repealing municipal bylaw #12-09 currently in force;

WHEREAS, in accordance with sections 244.69 and 244.70 of the Act respecting municipal taxation, *"the adoption of this bylaw need not be preceded by a notice of motion or a draft bylaw"*;

THEREFORE, it is moved by Councillor Serge Laforest and seconded by Councillor Diane Lacasse.

AND RESOLVED THAT Council decree and adopt the following:

1. For the purposes of these regulations, the following definitions apply:
 - 1° « customer » : a person who subscribes to a telephone service for a purpose other than to provide it again as a telecommunications service provider;
 - 2° « telephone service » : a telecommunications service that meets both of the following conditions:
 - a) it makes it possible to dial 9-1-1 to reach, directly or indirectly, a 9-1-1 emergency centre offering services in Quebec ;


- b) it is provided, within the territory of the local municipality, by a telecommunications service provider.

When a telecommunications service provider reserves one of its telephone services for its own use, it is deemed, with respect to this service, to be a customer referred to in subparagraph 1 of the first paragraph.

For the purposes of subparagraph b of indent 2 of the first paragraph, the telecommunication service is deemed to be provided within the territory of the local municipality when the telephone number assigned to the customer for use of the service includes a Quebec area code.

2. As of January 1, 2024, a tax is imposed on the supply of a telephone service, the amount of which is, for each telephone service, \$0.52 per month per telephone number, or, in the case of a multilingual service other than a Centrex service, per outgoing access line.
3. The amount of the tax is indexed, on January 1 of each year beginning in 2025, according to the rate corresponding to the annual variation in the overall average consumer price index for Quebec, excluding alcoholic beverages, tobacco products, smokers' articles and recreational cannabis, for the 12-month period ending June 30 of the year preceding that for which the amount of the tax is to be indexed.
4. The customer must pay the tax for each month during which he receives, at any time, a telephone service.
5. This bylaw comes into force on the date of publication of a notice to that effect by the Minister of Municipal Affairs, Regions and Land Occupancy in the *Gazette officielle du Québec*.
6. This bylaw repeals and replaces bylaw #12-09.

GIVEN AT PONTIAC, this 14 of November 2023



Mr. Louis-Alexandre Monast
Assistant Director General and
Clerk, Secretary-treasurer

M. Roger Larose
Mayor

<u>Adoption of the bylaw :</u>	November 14, 2023
<u>Resolution:</u>	23-11-5109
<u>Date of publication</u>	
<u>And coming into force :</u>	November 16, 2023