



BY-LAW 748-2023
regarding the imposition of a tax to fund 911 emergency centers

EXPLANATORY NOTE

The present by-law decrees, in accordance to the Act respecting municipal taxation, the imposition of a tax to fund 911 emergency centers.

It contains the amendments required by the government by provincial regulation, which came into force on September 28th, 2023 upon publication in the Gazette officielle du Québec, to increase the tax to \$0.52 per month per telephone number as of January 1st, 2024, as well as a mechanism for increasing the amount of the tax annually on January 1st of each year starting in 2025.

WHEREAS Section 52.1 of the Civil Protection Act (RLRQ, c. S-2.3) stipulates that the Municipality must ensure the services of a 911 emergency centre, which it has done since the enactment of this section via CAUCA;

WHEREAS Municipal Council must, in accordance with the By-law governing the municipal tax for 911 (RLRQ, ch. F-2.1, r. 14) and pursuant to section 244.68 of the Act respecting municipal taxation (RLRQ, ch. F-2.1), adopt, for the purposes of financing 911 emergency centres, a by-law by which it imposes, on the provision of a telephone service, a tax payable by the customer of the service;

WHEREAS section 244.70 of the Act respecting municipal taxation stipulates that every municipality must amend its by-law on the imposition of a tax to finance 911 emergency centres as soon as the government amends the above-mentioned provincial regulation;

WHEREAS on September 6th, 2023, the government published the By-law modifying the by-law governing the municipal tax for 911, which came into force on September 28th, 2023;

WHEREAS, in accordance with Section 244.69 of the Act respecting municipal taxation (RLRQ, c. F-2.1), no notice of motion need be given for the adoption of this by-law;

WHEREAS THAT the draft by-law was tabled to council and explained by the Director general at the meeting of November 8th, 2023;

CONSEQUENTLY, the municipal council decrees the following:

CHAPTER 1: INTRODUCTORY PROVISIONS

1. **Purpose** – The purpose of the present by-law is to impose a tax for the funding of 911 emergency centers in accordance to the Law.

2. **Definitions** – Within the present by-law, unless otherwise specified, the following terms are defined as follows:

Client : a person who subscribes to a telephone service for a purpose other than to provide it again as a telecommunications service provider;

Telephone service: a telecommunications service which meets both following conditions:

- a) it allows users to dial 9-1-1 to reach, directly or indirectly, a 9-1-1 emergency center offering services in Québec;
- b) it is provided, within the territory of the local municipality, by a telecommunications service provider.

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

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

CHAPTER 2 : TAX FOR THE FUNDING OF EMERGENCY CENTERS

3. **Imposition and tax rate** – As of January 1st, 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 multiline service other than a Centrex service, per originating access line.

4. **Indexation** – The amount of the tax is indexed, on January 1st of each year starting in 2025, according to the rate corresponding to the annual change in the all-items average consumer price index for Québec, excluding alcoholic beverages, tobacco products, smokers' articles and recreational cannabis, for the 12-month period ending on June 30th of the year preceding the year for which the amount of the tax is to be indexed.

This amount, thus indexed, is reduced to the nearest cent if it includes a fraction of a cent less than \$0.005; it is increased to the nearest cent if it includes a fraction of a cent equal to or greater than \$0.005.

The result of this indexation corresponds to the amount published by the Minister of Municipal Affairs, Regions and Land Occupancy in Part 1 of the Gazette officielle du Québec, in accordance with section 2.1 of the Regulation respecting the municipal tax for 9-1-1 (chapter F-2.1, r. 14).

5. **Client's duty** - The client must pay the tax for each month it receives, at any given time, a telephone service.

CHAPTER 3 : TRANSITIONAL AND FINAL PROVISIONS

6. **Repeals and replacements** – The by-law repeals and replaces By-law (464) decreeing the imposition of a tax to finance 911 emergency centers.

7. **Entering into effect** – The present by-law enters into effect on the date of the publication of a notice for this purpose that the ministre des Affaires municipales, des Régions et de l'Occupation du territoire will publish in the Gazette officielle du Québec.



Timothy Watchorn
Mayor



Hugo Lépine
Director general / Registrar-treasurer