

M.O., 2018**Order of the Minister of Municipal Affairs and Land Occupancy dated 6 August 2018**

Municipal Powers Act
(chapter C-47.1)

Regulation respecting eligibility for the tax credit provided for in the first paragraph of section 92.1 of the Municipal Powers Act

WHEREAS, under section 92.2 of the Municipal Powers Act (chapter C-47.1), the Minister of Municipal Affairs and Land Occupancy may, by regulation, determine from among the headings in the Manuel d'évaluation fiscale referred to in the Regulation respecting the real estate assessment roll (chapter F-2.1, r. 13) those to which immovables used to determine eligibility for the tax credit provided for in the first paragraph of section 92.1 of the Municipal Powers Act must belong;

WHEREAS, under the second paragraph of section 92.2 of the Act, the Regulation comes into force on 1 January of the year following the year it is made;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation respecting eligibility for the tax credit provided for in the first paragraph of section 92.1 of the Municipal Powers Act was published in Part 2 of the *Gazette officielle du Québec* of 6 June 2018 with a notice that it could be made on the expiry of 45 days following that publication and that any person could submit written comments before the expiry of the 45-day period;

WHEREAS no comments were received;

WHEREAS it is expedient to make the Regulation without amendment;

THE MINISTER OF MUNICIPAL AFFAIRS AND LAND OCCUPANCY ORDERS AS FOLLOWS:

The Regulation respecting eligibility for the tax credit provided for in the first paragraph of section 92.1 of the Municipal Powers Act, attached to this Order, is hereby made.

Québec, 6 August 2018

MARTIN COITEUX,
*Minister of Municipal Affairs
and Land Occupancy*

Regulation respecting eligibility for the tax credit provided for in the first paragraph of section 92.1 of the Municipal Powers Act

Municipal Powers Act
(chapter C-47.1, s. 92.2)

1. For the purposes of section 92.2 of the Municipal Powers Act, the headings determined by the Minister are mentioned in Schedule I.

2. This Regulation comes into force on 1 January of the year that follows the year in which it is made.

**SCHEDULE I
LIST OF HEADINGS**

- (1) “2-3 --- MANUFACTURING INDUSTRIES”;
- (2) “41 -- Railway and subway”;
- (3) “42 -- Transport by motor vehicle (infrastructure)”, except
 - “4291 Transport by taxi”,
 - “4292 Ambulance service”,
 - “4293 Limousine service”;
- (4) “43 -- Air transportation (infrastructure)”;
- (5) “44 – Marine transportation (infrastructure)”;
- (6) “47 – Information industry and cultural industry”, except
 - “4713 Wired telecommunications service providers (except wireless and cable distribution)”,
 - “4744 Satellite television network”,
 - “4745 Pay television, subscription”,
 - “4746 Cable television network”,
 - “4749 Other television program distribution and television broadcasting network activities”,
 - “4773 Motion picture and video distribution”,
 - “4799 All other information services”;
- (7) “4923 Transport test centre”;
- (8) “6348 Environmental remediation service”;
- (9) “636 – Research centre (except test centres)”;
- (10) “6391 Service of research, development and tests”;

(11) “6392 Management consulting and business management service”;

(12) “655 – Computer service”;

(13) “6592 Engineering service”;

(14) “6593 Educational and scientific research services”;

(15) “6831 School of trades (not integrated into high schools)”;

(16) “6838 Computer training”;

(17) “71 – Exhibition of cultural objects”;

(18) “751 – Tourist centre”.

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