



NATIONAL ASSEMBLY OF QUÉBEC

SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 200
(Private)

An Act respecting Ville de Montréal

**Introduced 10 November 2021
Passed in principle 7 December 2021
Passed 7 December 2021
Assented to 8 December 2021**

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ACT RESPECTING VILLE DE MONTRÉAL

AS section 198 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) sets 31 December 2021 as the deadline for the harmonization of the tax burden and the tax structure applicable to the territories of the former municipalities that Ville de Montréal succeeded;

AS the harmonization of the tax burden among the territories of the former municipalities is completed and the harmonization of the tax structure is almost completed;

AS the tax structure relating to the financing of the water service and applied to non-residential immovables varies according to the territory of those former municipalities;

AS the harmonization of the tax structure to collect, from the owners of more than 25,000 non-residential immovables, taxes and tariffs to finance the water service would cause tax shifting between those immovables;

AS the impact of the COVID-19 pandemic warrants postponing the deployment of green taxation to finance the water service of non-residential immovables, the economic context not being favourable to disruptions in the tax structure for Montréal businesses as the economic recovery is just beginning;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite section 198 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4), sections 149 to 151.6 of that Charter have effect until 31 December 2024.

2. This Act comes into force on 8 December 2021.