
CANADA
PROVINCE OF QUEBEC
MRC VALLÉE-DE-LA-GATINEAU
MUNICIPALITY OF KAZABAZUA

BY-LAW NO. 2023-049 AMENDING BY-LAW NO. 2016-02 DECREERING THE IMPOSITION OF A TAX FOR THE PURPOSE OF FINANCING 9-1-1 EMERGENCY CENTERS

WHEREAS the adoption of the by-law need not be preceded by a notice of motion;

THEREFORE, IT IS PROPOSED by Craig Gabie, **SECONDED** by Paul Chamberlain and unanimously resolved,

THAT Council adopts By-law No. 2023-049 amending By-law No. 2016-02 decreeing the imposition of a tax for the purpose of financing 9-1-1 emergency centers.

THE COUNCIL DECREES AS FOLLOWS:

1. For the purposes of this By-law, the following definitions shall apply:

1° << client >>: a person who subscribes to a telephone service for a purpose other than to resupply the service as a telecommunications service provider;

2° << telephone service >>: a telecommunications service that meets both of the following conditions:

c) it allows you to dial 9-1-1 to directly or indirectly reach a 9-1-1 emergency centre offering services in Québec;

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

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

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

Modification
2023-11-211

2. Effective January 1, 2024, a tax is imposed on the supply of a telephone service in the amount of \$0.52 per month per telephone number or, in the case of a multi-line service other than a Centrex service, per originating access line.

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

This amount, indexed in this way, is reduced to the nearest cent if it includes a fraction of a cent of 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).

2. The customer must pay the tax for each month in which he or she receives telephone service at any time.
3. This By-law comes into force on the date of publication of a notice to that effect, which the Minister of Municipal Affairs and Land Occupancy causes to be published in the Gazette officielle du Québec.



Robert Bergeron
Mayor

Pierre Vaillancourt, DMA
Director General / Clerk-Treasurer

<p>Notice of motion: None Adoption of the By-law: November 7th, 2023 Transmission to the Minister of Municipal Affairs and Land Occupancy Publication and into force on the December 18, 2023 of publication of a notice to that effect, which the Minister of Municipal Affairs and Land Occupancy causes to be published in the Gazette officielle du Québec. Adoption resolution: 2023-11-211</p>
