

RURAL MUNICIPALITY OF SHELL RIVER
BY-LAW NO. 2/95

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF SHELL RIVER FOR THE IMPOSITION OF A FEE IN LIEU OF BUSINESS TAX IN CERTAIN CASES.

WHEREAS Section 769 of the Municipal Act RSM c. M225 provides as follows:

769 “The council of a municipality may, by by-law, in each year, levy upon, and collect from persons carrying on business in the municipality who are otherwise liable to pay a business tax under this Division, a fee, not exceeding \$50.00, in respect of each business so carried on; and the fee shall be deemed to be in lieu of, and shall be collected as, a business tax, and all the provisions herein respectation liability for the payment of, and the collection of, a business tax apply to the liability for payment of, and the collection of, a fee levied under this section.”

AND WHEREAS no persons in the Rural Municipality of Shell River are liable to pay a business tax:

AND WHEREAS Section 377 of the Insurance act RSM c. 140 provides as follows:

- 1) “The holder of a licence is exempt from payment of any licence fee imposed by a municipality within the province for the transaction of the business insurance.”
- 2) “Nothing in subsection (1) restricts the authority of a municipality, under the Municipal Act to levy or impose upon the holder of a license a business tax, or any fee or tax in lieu of a business tax, as provided in the Act.”

AND WHEREAS the word “licence” in Section 377 of the Insurance Act means an Insurance Agent’s licence within the meaning of Part XV of The Insurance Act.

NOW THEREFORE the Council of the Rural Municipality of Shell River, in open session assembled, enacts as follows:

- 1) All holders of an Insurance Agent’s licence under Part XV of The Insurance Act RSM who carry on business at any time within the Rural Municipality of Shell River shall pay once in each calendar year a fee in lieu of business tax in the amount of \$50.00.

DONE AND PASSED in Council assembled at Roblin, Manitoba this day of , 1995 A.D.