

tion shall not apply to a policy issued by an unlicensed company in accordance with section 129 of the Dominion Act 7-8 George V., Chapter 29, entitled "An Act Respecting Insurance" and the policy holder of which has been taxed under sub-section (3) of section 4 of this Act.

22. Any company which issues a policy not signed or countersigned by a resident of this province named as agent under Section 22, shall be liable to a penalty of not less than two hundred dollars and not more than five hundred dollars for each policy so issued.

24. Every company through its manager holding jurisdiction in the Province or its general agents or other qualified representative residing within the Province, shall annually, if required to do so, on or before the first day of April, make a return to the Provincial Secretary-Treasurer of the net premiums as defined by sub-section (2) of section 4 of this Act, on all business transacted by such company during the year ending on the thirty-first day of December then last preceding, and all books, papers and accounts of such company shall be open to the inspection of the Provincial Secretary-Treasurer or any person named by him at any time to enable him to verify statements and transactions aforesaid, but only such agents shall be subject to this provision as are not required to make returns to any other agent in this Province for premiums received.

25. Any person who adjusts or appraises a loss other than life for or on behalf of any company under a policy not signed or countersigned by a resident of this Province, shall be liable to a penalty of not less than one hundred dollars and not more than two hundred dollars for such offence, but this section shall not apply to a policy issued under section 129 of the Dominion Act 7-8 George V., Chapter 29, entitled "An Act Respecting Insurance," where the tax imposed upon any person, partnership, firm, association or corporation under sub-section (3) of section 4 of this Act has been paid.

26. There shall be, and there is hereby imposed upon all special or travelling agents or brokers, soliciting insurance within the Province, for, or on behalf of any company, corporation, association, firm, partnership, individual underwriter, underwriters' agency or association of underwriters, formed upon the plan known as Lloyd's, an annual tax of one hundred dollars, to be paid to the Provincial Secretary-Treasurer, prior to such person engaging in such business; provided, however, that no person who is a resident of the Province at the time of the passing of this Act and continues to have a residence therein at the time of, and during his employment as such agent, and during such employment has an office or fixed place of business in the Province, nor any person employed after the passing of this Act, who shall have resided within the Province twelve months prior to such employment and who has during such employment an office or fixed place of business as aforesaid, shall be subject to the said tax.

27. Any person liable to the tax imposed by section 26 of this Act who shall engage in the business of soliciting applications for insurance within the Province, for or on behalf of any company, corporation, association, firm, partnership, individual underwriter, underwriters' agency, or association of underwriters, formed upon the plan known as Lloyd's as aforesaid, without having first paid to the Provincial Secretary-Treasurer the amount of the said tax, shall be liable to a penalty of one hundred dollars, and ten dollars additional for every day he so engages in said business.

28. Any agent or person paying the tax aforesaid shall receive a certificate under the hand of the Provincial Secretary-Treasurer, of the payment of the said tax, and upon such payment, and the issue of such certificate, notice thereof shall be published in the Royal Gazette. The payment of such tax and issuing of such certificate shall entitle the person named therein to prosecute the said business for one year from the date of said certificate, but no longer.

29. On the hearing of any information under this Act, proof of the fact of the person charged having solicited insurance as aforesaid, shall be prima facie evidence of his guilt, and the onus shall be on him of proving the payment of the said tax, or

that he comes within the exception mentioned in section 26 of this Act. The production of the certificate of the Provincial Secretary-Treasurer shall be evidence of payment of such tax.

30. Every tax imposed by this Act shall, on the date on which it becomes due, become a Crown debt and, if not paid on such date, may be recovered with legal interest thereon, by any action brought in the name of His Majesty by the Provincial Secretary-Treasurer of the Province, in any Court of competent jurisdiction.

31. The Lieutenant-Governor-in-Council may remit in whole or in part any penalty incurred under this Act, and may also remit, in whole or in part, the costs of any action or proceeding commenced for the recovery of any such penalty, and thereupon the whole or such part of the costs, as the case may be, shall not be recoverable.

32. The penalties imposed by this Act, except under Sections 21, 23, 25, 26 and 27, shall be recoverable only by action at the suit of, or brought with the written consent of, the Attorney General of New Brunswick. Any action or proceeding to recover any such penalty shall be commenced within one year after the liability for such penalty has been incurred and not afterwards.

33. Any one may be prosecutor or complainant under sections 21, 23, 25, 26 and 27 of this Act, and one-half of any fine imposed by virtue of the said section shall, when received, belong to His Majesty for the use of the Province, and the other half shall belong to the prosecutor or complainant.

34. The informations or complaints for the prosecution of offences under this Act shall be laid or made in writing within one year after a commission of offence.

35. All prosecutions under any of the provisions of this Act shall be taken, tried and judged under the provisions of the Summary Convictions Act.

36. Service of any writ or paper, in respect to any prosecution brought under this Act against any company, if made upon any agent named under section 22 of this Act by the company being prosecuted, provided such agent has in fact acted as the agent of the company being prosecuted within twelve months prior to the laying of the information, shall be deemed a good and sufficient service upon such company.

37. Any policy as defined by section 2 of this Act shall, for the purpose of any prosecution brought under this Act, be deemed to be a contract made within the Province of New Brunswick.

38. On any company being convicted of any offence under this Act and on a penalty being imposed therefor, any funds of such company in the hands of any agent named under section 22 of this Act, whether he be the agent upon whom service of the writ or other paper in the prosecution was made or not, shall be liable to execution to the amount of such penalty and costs.

39. Costs shall not be awarded or adjusted against His Majesty in any action instituted in His Majesty's name by the Provincial Secretary-Treasurer, under the provisions of this Act, but on the recommendation of the Court, the Provincial Secretary-Treasurer may, in his discretion, pay to the party in favour of whom judgment has been rendered, the costs to which he may deem such party equitably entitled.

40. The taxes hereby imposed, and the fine or the portion thereof belonging to His Majesty, shall form part of the revenue of the Province, and any expense incurred in carrying out this Act may, from time to time, be paid out of such revenue, on the recommendation of the Provincial Secretary-Treasurer.

41. It is hereby declared that all fees heretofore imposed or received in respect of licenses granted and by virtue of Part II of Chapter 18 of the Consolidated Statutes, 1903, are and were taxes directly imposed upon the corporations mentioned or referred to in the said Part II for the purpose of raising a revenue for provincial purposes.

42. Chapter 18 of the Consolidated Statutes, 1903, and the Acts 5 Edward VII., Chapter 28; 6 Edward VII., Chapter 26; 1 George V., Chapters 23, 24, 25 and 26; 5 George V., Chapter 7; 6 George V., Chapter 42, and all other Acts and parts of Acts inconsistent herewith, are hereby repealed.

ACTS PASSED SESSION OF 1920

Following is the list of Acts passed during the recent session of the Legislature:

(1 to 14 both inclusive passed April 9th, 1920.)

1. An Act to ratify and confirm the rate of interest payable on Provincial Debentures authorized by Act of Assembly, 1 George V., Chapter 5, (1917).

2. An Act to repeal the several Acts providing for the repair of streets and sidewalks in the district known as

Woodstock.

3. An Act to make further provision for permanent bridges and works of a permanent character.

4. An Act to enable the United Farmers' Co-operative Company of New Brunswick Limited, to increase the number of its Directors.

5. An Act to amend the Act relating to "The Barnaby River Boom Company."

6. An Act to amend the Acts relat-

ing to the North West Boom Company.

7. An Act in further aid of the University of New Brunswick.

8. An Act to provide for the payment of an annuity to Rufus P. Steeves.

9. An Act to amend the Evidence Act.

10. An Act to amend the Childrens Protection Act, 1919.

11. An Act to amend 9 Geo. V., Chapter 27, "An Act relating to the

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