

**MUNICIPAL TAXATION (KARNATAKA EXTENSION) ACT,  
1973**

**13 of 1974**

**[9th May, 1974]**

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An Act to provide for the extension of the Municipal Taxation Act, 1881 to the whole of the State of Karnataka. Whereas, it is expedient to provide for the extension of the Municipal Taxation Act, 1881 (Central Act 11 of 1881) to the whole of the State of Karnataka; Be it enacted by the Karnataka State Legislature in the Twenty-fourth Year of the Republic of India as follows

**1. Short title, extent and commencement :-**

- (1) This Act may be called the Municipal Taxation (Karnataka Extension) Act, 1973.
- (2) It extends to the whole of the State of Karnataka.
- (3) It shall come into force at once.

**2. Extension of the Municipal Taxation Act, 1881 to the whole of the State of Karnataka :-**

- (1) The Municipal Taxation Act, 1881 (Central Act 11 of 1881) (hereinafter referred to as the extended Act) is hereby extended to, and shall be in force in the whole of the State of Karnataka.

(2) Subject to the provisions of sub-section (1), after the words and letter 'in Part B States' in Section 1 of the extended Act, the words, brackets, figures and letters "other than the territories specified in clause (a) and clause (c) of sub-section (1) of Section 7 of the States Re-organisation Act, 1956 (Central Act 37 of 1956)" shall be added.

**3. Powers of the Courts and other authorities in construing the extended Act :-**

For the purpose of facilitating the application to the whole of the State of Karnataka of the extended Act, any Court or other authority may construe the same with such alterations, not affecting the substance, as may be necessary and proper to adapt it to the matter before the Court or other authority.