

2015 Bill 4

First Session, 29th Legislature, 64 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 4

AN ACT TO IMPLEMENT VARIOUS TAX MEASURES AND TO ENACT THE FISCAL PLANNING AND TRANSPARENCY ACT

THE PRESIDENT OF TREASURY BOARD, MINISTER OF FINANCE

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 4

2015

AN ACT TO IMPLEMENT VARIOUS TAX MEASURES AND TO ENACT THE FISCAL PLANNING AND TRANSPARENCY ACT

(Assented to _____, 2015)

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

1 The *Fiscal Planning and Transparency Act* as set out in
Schedule 1 is enacted and may be cited as Chapter F-14.7 of the
Statutes of Alberta, 2015.

2 The following Acts are amended as set out in Schedule 2:

- (a) the *Alberta Corporate Tax Act*;
- (b) the *Alberta Personal Income Tax Act*;
- (c) the *Fuel Tax Act*;
- (d) the *Tobacco Tax Act*;
- (e) the *Tourism Levy Act*;
- (f) the *Perpetuities Act*.

Explanatory Notes

1 Enacts the Fiscal Planning and Transparency Act.

2 Amends various Acts to implement budgeted tax measures and to implement other amendments to those Acts.

Schedule 1

FISCAL PLANNING AND TRANSPARENCY ACT

Chapter F-14.7

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Interpretation

1(1) In this Act,

- (a) “consolidated fiscal plan” means the consolidated fiscal plan referred to in section 4;
- (b) “ministry” of a particular Minister consists of
 - (i) the department administered by that Minister, including any other part of the public service for which the Minister is responsible,
 - (ii) any Provincial agency for which that Minister is responsible, other than a corporation referred to in

section 2.2(4) of the *Funds and Agencies Exemption Regulation* (AR 128/2002),

- (iii) in the case of the Minister responsible for the *Regional Health Authorities Act*, regional health authorities under the *Regional Health Authorities Act*, and
- (iv) in the case of the Minister responsible for the *School Act*, the school boards under that Act;
- (c) “Provincial agency” means a Provincial agency as defined in section 1(1)(p) of the *Financial Administration Act*;
- (d) “Provincial corporation” means a Provincial corporation as defined in section 1(1)(r) of the *Financial Administration Act*;
- (e) “responsible Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act.

(2) If this Act provides that a person is required to make a document public, the person must

- (a) lay a copy of the document before the Legislative Assembly if it is sitting at the time the document is required to be made public or, if it is not then sitting, within 21 days after the commencement of the next sitting, and
- (b) make the document available to the general public in a reasonable manner at the time required under this Act, whether or not the document has been laid before the Legislative Assembly.

Contingency Account

2(1) The Contingency Account is continued as an account within the General Revenue Fund.

(2) The purpose of the Contingency Account is to provide funding for those years in which actual expense of the Government exceeds actual revenue of the Government.

- (3) The responsible Minister may allocate, within the General Revenue Fund, amounts to or from the Contingency Account.
- (4) Instead of allocating surplus revenue to the Contingency Account, the responsible Minister may allocate some or all of surplus revenue to reduce capital borrowing or to increase savings.
- (5) The balance in the Contingency Account may not be less than zero.

Prudent ratio of debt to GDP

- 3(1)** For a fiscal year, Crown debt shall not exceed 15% of GDP for Alberta.
- (2) For the purposes of subsection (1),
 - (a) “Crown debt” means, with respect to a fiscal year, the aggregate of the following outstanding liabilities of the Province, as reported in the annual report for that fiscal year:
 - (i) liabilities for capital projects, including direct borrowing and alternative financing;
 - (ii) debt issued to reduce the pre-1992 Teachers Pension Plan unfunded liability;
 - (iii) direct borrowing for the consolidated fiscal plan;
 - (b) “GDP for Alberta” means the estimated nominal gross domestic product for Alberta, as most recently published by Statistics Canada under the *Statistics Act* (Canada).

Consolidated fiscal plan

- 4(1)** The responsible Minister must prepare for each fiscal year a consolidated fiscal plan for a period that includes the fiscal year and at least 2 subsequent fiscal years.
- (2) The consolidated fiscal plan must be prepared on the same scope and basis as the consolidated financial statements referred to in section 8(2)(a).
- (3) The consolidated fiscal plan must include any major economic assumptions made in preparing the fiscal plan, including a

comment on the effect that changes in those assumptions may have on the finances of the Province in the fiscal years to which the plan relates.

(4) The responsible Minister must make the consolidated fiscal plan public at the time the responsible Minister tables the main estimates for that fiscal year in the Legislative Assembly.

(5) If the responsible Minister tables supplementary estimates or a subsequent set of main estimates in the Legislative Assembly in respect of a fiscal year, the responsible Minister must table with those estimates an update to the consolidated fiscal plan for that year.

Strategic and business plans

5(1) The Government must have a strategic plan.

(2) For each fiscal year, every Minister must prepare a business plan for the Minister's ministry for a period that includes the fiscal year and at least 2 subsequent fiscal years.

(3) The contents and form of the business plans are to be determined by the Treasury Board.

(4) The business plans must be made public at the same time as the responsible Minister makes the consolidated fiscal plan public.

Reports on progress

6(1) The responsible Minister must, in a form determined by the responsible Minister, make public a report on the accuracy of the consolidated fiscal plan for a fiscal year as follows:

- (a) with respect to the first 3 months of the fiscal year, on or before August 31 in that year,
- (b) with respect to the first 6 months of the fiscal year, on or before November 30 in that year, and
- (c) with respect to the first 9 months of the fiscal year, on or before February 28 in that year.

(2) Notwithstanding subsection (1)(b), the responsible Minister is not required to report on the accuracy of the consolidated fiscal plan for the first 6 months of the 2015-16 fiscal year.

Changes from the budget

7(1) Not more than 1% of total budgeted operating expense for a fiscal year as set out in the consolidated fiscal plan may be committed for operating expense that was not included in the consolidated fiscal plan for that year.

(2) The following are not commitments for the purposes of subsection (1):

- (a) an increase in operating expense that is required because of a public emergency or disaster declared by the Lieutenant Governor in Council to be a public emergency or disaster for the purpose of this section;
- (b) an increase in the amount authorized to be spent under a supply vote under section 24(2) of the *Financial Administration Act* or an increase in any other operating expense that is offset by additional revenue received for the specific purpose of that expense;
- (c) commitments made in connection with collective bargaining or other negotiations or settlements relating to remuneration;
- (d) commitments made for the cost of a settlement with a First Nation;
- (e) with respect to an entity referred to in section 2(5) of the *Financial Administration Act* or a regional health authority under the *Regional Health Authorities Act*, an increase in operating expenses funded from the unbudgeted drawdown of operating reserves or accumulated surpluses or from unbudgeted additional revenue.

Government annual report

8(1) The responsible Minister must prepare and make public on or before June 30 of each year an annual report for the fiscal year ending on the preceding March 31.

(2) The annual report must include

- (a) the consolidated financial statements of the Province of Alberta,

- (b) a comparison of the actual performance results to the desired results included in the business plans under section 5(2), and an explanation of any significant variances,
- (c) the Auditor General's report under section 18 of the *Auditor General Act*, if the Auditor General's report in respect of the fiscal year is available when the responsible Minister makes the consolidated financial statements public, and
- (d) any other information the responsible Minister considers appropriate.

Ministry annual reports

9(1) Every Minister must prepare and make public, in a form and at a time acceptable to the Treasury Board, a ministry annual report for the fiscal year ending on the preceding March 31 for the ministry for which the Minister is responsible.

(2) The ministry annual report must include the information the responsible Minister considers appropriate.

(3) A ministry annual report prepared in accordance with this section and laid before the Legislative Assembly in accordance with section 45 of the *Legislative Assembly Act* is deemed to be a general report summarizing the transactions and affairs of the department administered by the Minister for the purposes of section 45 of the *Legislative Assembly Act*.

(4) If a Minister is required to lay the financial statements of a ministry before the Legislative Assembly under any other Act and those financial statements are included in the ministry annual report when it is made public under this Act, the financial statements are deemed to have been laid before the Legislative Assembly for the purposes of that other Act.

Accountable organizations

10(1) In this section, "accountable organization" means

- (a) a Provincial corporation other than

- (i) a corporation referred to in section 2.2(4) of the *Funds and Agencies Exemption Regulation* (AR 128/2002), and
- (ii) a Provincial corporation that is a subsidiary of another Provincial corporation,
- (b) a board under the *School Act*, or
- (c) a regional health authority under the *Regional Health Authorities Act*.

(2) The governing body of an accountable organization must prepare and give to the Minister responsible for the accountable organization a business plan and annual report for each fiscal year, in the form, at a time and containing the information, acceptable to the responsible Minister.

(3) An accountable organization must make the business plan or annual report referred to in subsection (2) publicly available after it is given to the Minister.

Contents of public accounts

11 The public accounts for a fiscal year must include the following:

- (a) the Government annual report prepared under section 8,
- (b) the ministry annual reports prepared under section 9,
- (c) the reports or statements prepared pursuant to sections 23, 25(3), 28(5), 28.1(4), 30, 56(2), 66(2) and 75 of the *Financial Administration Act*, and
- (d) any supplementary schedules, statements, explanations and financial statements that the responsible Minister may require.

Application

12 This Act applies in respect of the 2015-16 fiscal year and subsequent fiscal years.

Consequential Amendments and Repeal

Amends SA 2005 cA-1.5

13 The *Access to the Future Act* is amended in section 4(7) by striking out “Alberta Heritage Savings Trust Fund” and substituting “General Revenue Fund”.

Amends RSA 2000 cA-23

14(1) The *Alberta Heritage Savings Trust Fund Act* is amended by this section.

(2) Section 6(4) is repealed and the following is substituted:

(4) The functions of the Standing Committee are

- (a) to receive and review the quarterly reports referred to in section 15;
- (b) to approve the annual report of the Heritage Fund;
- (c) to review after each fiscal year end the performance of the Heritage Fund and report to the Legislature as to whether the mission of the Heritage Fund is being fulfilled;
- (d) to hold public meetings with Albertans on the investment activities and results of the Heritage Fund.

(3) Section 8 is repealed and the following is substituted:

Investment income of Fund

8(1) The net income of the Heritage Fund accrues to and forms part of the Heritage Fund.

(2) The net income of the Heritage Fund less the amount retained in the Heritage Fund under section 11(1) must be transferred by the Minister from the Heritage Fund to the General Revenue Fund in a manner and at the times determined by the Minister.

Explanatory Notes

13 Amends chapter A-1.5 of the Statutes of Alberta, 2005.

Section 4(7) presently reads:

(7) The President of Treasury Board and Minister of Finance shall in each fiscal year, in a manner determined by the President of Treasury Board and Minister of Finance, transfer from the Alberta Heritage Savings Trust Fund to the Access to the Future Fund an amount in accordance with subsections (7.1) and (7.2).

14(1) Amends chapter A-23 of the Revised Statutes of Alberta 2000.

(2) Section 6(4) presently reads:

(4) The functions of the Standing Committee are

(b) to receive and review quarterly reports on the operation and results of the operation of the Heritage Fund;

(c) to approve the annual report of the Heritage Fund;

(d) to review after each fiscal year end the performance of the Heritage Fund and report to the Legislature as to whether the mission of the Heritage Fund is being fulfilled;

(e) to hold public meetings with Albertans on the investment activities and results of the Heritage Fund.

(3) Section 8 presently reads:

8(1) The net income of the Heritage Fund accrues to and forms part of the Heritage Fund.

(2) For the 2013-14 and 2014-15 fiscal years, the net income of the Heritage Fund less the amount retained in the Heritage Fund under section 11(1) must be transferred by the Minister from the Heritage Fund to the General Revenue Fund annually in a manner determined by the Minister.

(4) Section 9 is repealed.

(5) Section 9.2 is repealed and the following is substituted:

Appropriated funds

9.2 There may be paid into the Heritage Fund money appropriated by the Legislature.

(6) Section 11 is repealed and the following is substituted:

Inflation-proofing

11(1) Subject to subsection (2), the Minister must retain in the Heritage Fund from the net income of the Heritage Fund an amount equal to the lesser of

- (a) the accumulated operating surplus of the Heritage Fund as reported in the “Statement of Operations and Accumulated Surplus” contained in the financial statements of the Heritage Fund as of March 31 of the previous fiscal year multiplied by the percentage increase, if any, for that fiscal year in the Alberta Consumer Price Index specified by the Minister, and
- (b) the net income of the Heritage Fund for that fiscal year.

(2) For the purpose of subsection (1), if the percentage increase in the Alberta Consumer Price Index specified by the Minister is a negative number, that negative number shall be treated as if it were zero.

(3) For the 2015-16 and 2016-17 fiscal years, the net income of the Heritage Fund less the amounts determined under section 4(2) and (3) of the Fiscal Management Act respectively for those fiscal years must be transferred by the Minister from the Heritage Fund to the General Revenue Fund annually in a manner determined by the Minister.

(4) For fiscal years subsequent to the 2016-17 fiscal year, the net income of the Heritage Fund must be retained in the Heritage Fund as provided for in section 4(4) of the Fiscal Management Act.

(4) Section 9 presently reads:

9 The amounts transferred to the Heritage Fund under section 3 of the Fiscal Management Act form part of the Heritage Fund.

(5) Section 9.2 presently reads:

9.2 In addition to an amount transferred under section 3 of the Fiscal Management Act, there may be paid into the Heritage Fund money appropriated by the Legislature.

(6) Section 11 presently reads:

11(1) Subject to subsection (3), for the fiscal years 2013-14 and 2014-15, the Minister must retain in the Heritage Fund from the net income of the Heritage Fund, which would otherwise be transferred to the General Revenue Fund under section 8(2), as soon as convenient after the end of those fiscal years, an amount equal to the lesser of

(a) the accumulated operating surplus of the Heritage Fund as reported in the "Statement of Operations and Accumulated Surplus" contained in the financial statements of the Heritage Fund as of March 31 of the previous fiscal year multiplied by the percentage increase, if any, for that fiscal year in the Canadian gross domestic product price index specified by the Minister, and

(b) the net income of the Heritage Fund for that fiscal year.

(2) For the fiscal years 2015-16 and 2016-17, the amounts referred to in section 4(2)(b) and (3)(b) of the Fiscal Management Act are determined by multiplying the accumulated operating surplus of the Heritage Fund as reported in the "Statement of Operations and

(7) Section 15 is repealed and the following is substituted:

Quarterly reports

15(1) The Minister shall, as soon as practicable after the end of each of the first 3 quarters of every fiscal year, prepare and provide to the Standing Committee a report on the activities and financial performance of the Heritage Fund for the preceding quarter.

(2) Information contained in the report provided to the Standing Committee is to be reflected in the reports under section 6 of the *Fiscal Planning and Transparency Act*.

Amends RSA 2000 cD-6

15 The *Debtors' Assistance Act* is amended in section **10(1)(d)** by striking out “section 13(2) of the *Fiscal Management Act*” and substituting “section 9(2) of the *Fiscal Planning and Transparency Act*”.

Accumulated Surplus” contained in the financial statements of the Heritage Fund as of March 31 of the previous fiscal year by the percentage increase, if any, for that fiscal year in the Canadian gross domestic product price index specified by the Minister.

(3) For the purposes of subsections (1) and (2), if the percentage increase in the gross domestic product price index specified by the Minister is a negative number, that negative number shall be treated as if it were zero.

(4) This section is repealed on March 31, 2017.

(7) Section 15 presently reads:

15(1) The Minister shall, as soon as practicable after the end of each of the first 3 quarters of every fiscal year, prepare and provide to the Standing Committee a report on the activities of the Heritage Fund and financial statements for the preceding quarter.

(2) When the Standing Committee is provided with a quarterly report under subsection (1), the Standing Committee shall furnish copies of the report to all members of the Legislative Assembly and to the Clerk of the Legislative Assembly within 2 months after the conclusion of the quarter for which the quarterly report was prepared and on doing so shall make the report public.

15 Amends chapter D-6 of the Revised Statutes of Alberta 2000. Section 10(1) presently reads:

10(1) Not later than 120 days after the last day of the Board’s fiscal year, the Board shall prepare an annual report for the previous fiscal year, which must contain

- (a) an audited financial statement summarizing the income and expenditures of the Board,*
- (b) a list of current members and officers of the Board,*
- (c) any other information that the Board determines relevant or necessary,*
- (d) the information referred to in section 13(2) of the Fiscal Management Act, if required by the Minister, and*

Amends SA 2012 cE-0.3

16 The *Education Act* is amended in section 288 by striking out “Fiscal Management Act 13(1)(b); 14(1)(c)” and substituting “Fiscal Planning and Transparency Act 1(1)(b)(iv); 10(1)(b)”.

Amends RSA 2000 cF-12

17 The *Financial Administration Act* is amended by repealing section 62 and substituting the following:

Debt limit

62 The validity and enforceability of Government securities issued in accordance with this Part is not affected by any non-compliance with the debt limit referred to in section 3 of the *Fiscal Planning and Transparency Act*.

Amends SA 2014 c12

18 The *Horse Racing Alberta Amendment Act, 2014* is amended in section 4 in the new section 7 by striking out “, the *Fiscal Management Act* and the *Auditor General Act*”.

Amends RSA 2000 cl-3

19 The *Insurance Act* is amended in section 15.1(1) by striking out “section 14 of the *Fiscal Management Act*” and substituting “section 10 of the *Fiscal Planning and Transparency Act*”.

Repeal

20 The *Fiscal Management Act*, SA 2013 cF-14.5, is repealed.

(e) any other information required under the regulations.

16 Amends chapter E-0.3 of the Statutes of Alberta, 2012.
Section 288 lists the Acts that require the changing of an Act name.

17 Amends chapter F-12 of the Revised Statutes of Alberta 2000.
Section 62 presently reads:

62 The validity and enforceability of Government securities issued in accordance with this Part is not affected by any non-compliance with the debt-servicing limit referred to in section 6 of the Fiscal Management Act.

18 Amends chapter 12 of the Statutes of Alberta, 2014. The new section 7 presently reads:

7 The Corporation is not a Provincial agency for the purposes of the Financial Administration Act, the Fiscal Management Act and the Auditor General Act.

19 Amends chapter I-3 of the Revised Statutes of Alberta 2000.
Section 15.1(1) presently reads:

15.1(1) In this section, “non-accountable entities” means entities that are not accountable organizations within the meaning of section 14 of the Fiscal Management Act.

20 Repeals chapter F-14.5 of the Statutes of Alberta, 2013.

Schedule 2

ACTS AMENDED TO IMPLEMENT TAX MEASURES

Alberta Corporate Tax Act

Amends RSA 2000 cA-15

1(1) The *Alberta Corporate Tax Act* is amended by this section.

(2) Section 1(2)(g.011) is repealed.

(3) Subsection (2) is deemed to have come into force on December 31, 2013.

(4) Section 2 is amended

(a) by adding the following after subsection (3):

(3.1) If a section of the federal Act or a regulation made under the federal Act that is inapplicable for the purposes of this Act defines a term that is used in a provision of the federal Act or a regulation under the federal Act that is applicable for the purposes of this Act, that term is deemed to have the same meaning for the purposes of this Act as it does for the purposes of the federal Act or the regulation under the federal Act, unless otherwise provided in this Act.

(b) by repealing subsection (8).

(5) Section 5.1 is repealed.

Explanatory Notes

Alberta Corporate Tax Act

1(1) Amends chapter A-15 of the Revised Statutes of Alberta 2000.

(2) Section 1(2)(g.011) presently reads:

(2) In this Act and in the application of the provisions of the federal Act and the regulations made under that Act that are by this Act made applicable for the purposes of this Act,

(g.011) “qualifying environmental trust” means a qualifying environmental trust as defined in subsection 248(1) of the federal Act, other than a trust described in paragraph 149(1)(z.1) or (z.2) of the federal Act;

(3) Coming into force of subsection (2).

(4) Section 2(8) presently reads:

(8) If a provision of the federal Act is made applicable for the purposes of this Act that provision shall apply only insofar as it applies to corporations.

(5) Section 5.1 presently reads:

5.1 A qualifying environmental trust that is resident in Alberta at the end of a taxation year shall pay a tax as required by Part 5.1 for that taxation year.

(6) Subsection (5) is deemed to have come into force on December 31, 2013.

(7) Section 24 is amended

(a) by repealing subsection (2);

(b) in subsections (3) and (4) by striking out “subsection (2) or (2.1)” and substituting “subsection (2.1)”.

(6) Coming into force of subsection (5).

(7) Section 24 presently reads:

24(1) In this section,

- (a) “registered candidate” means a person who is a registered candidate under the Election Finances and Contributions Disclosure Act;*
- (b) “registered constituency association” means a registered constituency association under the Election Finances and Contributions Disclosure Act;*
- (c) “registered party” means a political party that is a registered party under the Election Finances and Contributions Disclosure Act.*

(2) In respect of the aggregate amount of contributions under the Election Finances and Contributions Disclosure Act contributed by a corporation during the taxation year to a registered party, registered constituency association or registered candidate, that corporation may reduce the amount of tax that it would be required to pay under this Part after claiming the deductions under sections 22, 22.2 and 23 by an amount equal to

- (a) in the case of a registered party, a registered constituency association or a registered candidate who is a candidate under the Election Act, for contributions made on or after January 1, 1982 but before January 1, 2004, in respect of an election under the Election Act,*
 - (i) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$150,*
 - (ii) \$112.50 plus 50% of the amount contributed in excess of \$150 if the aggregate amount of contributions by the corporation exceeds \$150 but does not exceed \$825, or*
 - (iii) the lesser of*
 - (A) \$750, and*
 - (B) \$450 plus 33 1/3% of the amount contributed in excess of \$825,*

if the aggregate amount of contributions by the corporation exceeds \$825,

and

(b) in the case of a registered party that has nominated a candidate under the Senatorial Selection Act or a registered candidate who is a candidate under the Senatorial Selection Act, for contributions made on or after January 1, 1989 but before January 1, 2004, in respect of an election under the Senatorial Selection Act,

(i) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$150,

(ii) \$112.50 plus 50% of the amount contributed in excess of \$150 if the aggregate amount of contributions by the corporation exceeds \$150 but does not exceed \$825, or

(iii) the lesser of

(A) \$750, and

(B) \$450 plus 33 1/3% of the amount contributed in excess of \$825,

if the aggregate amount of contributions by the corporation exceeds \$825,

or the amount of the tax payable after claiming the deductions under sections 22, 22.2 and 23, whichever is the lesser.

(2.1) Subject to subsection (2.2), in respect of the aggregate amount of contributions under the Election Finances and Contributions Disclosure Act contributed by a corporation during the taxation year to a registered party, registered constituency association or registered candidate, that corporation may reduce the amount of tax that it would be required to pay under this Part after claiming the deductions under sections 22 and 23 by an amount equal to the aggregate of

(a) in the case of a registered party, a registered constituency association or a registered candidate who is a candidate under the Election Act, for contributions made on or after January 1, 2004 in respect of an election under the Election Act,

- (i) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$200,
- (ii) \$150 plus 50% of the amount contributed in excess of \$200 if the aggregate amount of contributions by the corporation exceeds \$200 but does not exceed \$1100, or
- (iii) if the aggregate amount of contributions by the corporation exceeds \$1100, the lesser of
 - (A) \$1000, and
 - (B) \$600 plus 33 1/3 % of the amount contributed in excess of \$1100,

and

- (b) in the case of a registered party that has nominated a candidate under the Senatorial Selection Act or a registered candidate who is a candidate under the Senatorial Selection Act, for contributions made on or after January 1, 2004 in respect of an election under the Senatorial Selection Act,
 - (i) 75% of the amount contributed if the aggregate amount of contributions by the corporation does not exceed \$200,
 - (ii) \$150 plus 50% of the amount contributed in excess of \$200 if the aggregate amount of contributions by the corporation exceeds \$200 but does not exceed \$1100, or
 - (iii) if the aggregate amount of contributions by the corporation exceeds \$1100, the lesser of
 - (A) \$1000, and
 - (B) \$600 plus 33 1/3 % of the amount contributed in excess of \$1100.

(2.2) The amount under subsection (2.1) by which a corporation may reduce the amount of tax that it would be required to pay may not exceed the amount of the tax payable after claiming the deductions under sections 22 and 23.

(3) If requested by the Provincial Minister, receipts signed on behalf of the registered party, registered constituency association or registered candidate, as the case may be, shall be provided to the

(8) Section 24.1 is repealed.

Provincial Minister as proof of payment of each amount included in the aggregate amount of contributions in respect of which a deduction is claimed under subsection (2) or (2.1).

(4) Where a corporation was, at the end of a taxation year of a partnership, a member of the partnership, its share of any amount contributed by the partnership in that taxation year that would, if the partnership were a corporation, be an amount contributed referred to in subsection (2) or (2.1), is, for the purposes of this section, deemed to be an amount contributed by the corporation in its taxation year in which the taxation year of the partnership ended.

(8) Section 24.1 presently reads:

24.1(1) In this section, “qualifying contribution” means a contribution in respect of which the taxpayer would be entitled to a tax credit under section 24(2) or (2.1).

(2) Where a taxpayer has a taxation year that commences in 2003 and ends in 2004 and has made qualifying contributions in that taxation year in both 2003 and 2004, the amount of the credit to which the corporation is entitled under those sections is determined by the formula

$$75\%A + 75\%B + 50\%C + 50\%D + 1/3E + 1/3F$$

where

A is the lesser of

- (a) total qualifying contributions made in the taxation year, and*
- (b) \$150;*

B is the lesser of

- (a) total qualifying contributions made in the taxation year in 2004 minus A, and*
- (b) \$50;*

C is the lesser of

- (a) total qualifying contributions made in the taxation year minus (A+B), and*

(9) Part 5.1 is repealed.

(10) Subsection (9) is deemed to have come into force on December 31, 2013.

(11) Section 26.92(1)(a) is amended by striking out “section 25.1” and substituting “section 6.2 of the *Alberta Personal Income Tax Act*”.

(b) \$675;

D is the lesser of

(a) total qualifying contributions made in the taxation year in 2004 minus $(A+B+C)$, and

(b) \$225;

E is the lesser of

(a) total qualifying contributions made in the taxation year minus $(A+B+C+D)$, and

(b) \$900;

F is the lesser of

(a) total qualifying contributions made in the taxation year in 2004 minus $(A+B+C+D+E)$, and

(b) \$300.

(9) Repeal of Part 5.1, Qualifying Environmental Trusts.

(10) Coming into force of subsection (9).

(11) Section 26.92(1) presently reads:

26.92(1) Subject to subsection (4) and the regulations, a corporation is entitled to an Alberta QET tax credit for a taxation year (referred to in this section as the “particular year”) equal to the aggregate of

(a) *the total of all amounts, each of which is an amount determined by the formula*

$$A \times (B/C)$$

where

A is the tax payable under section 25.1 by a qualifying environmental trust for the taxation year of the trust that ends in the particular year,

(12) Subsection (11) is deemed to have come into force on January 1, 2014.

(13) The following is added after section 37.1:

Electronic suppression of sales device

37.2(1) Every person in respect of whom a penalty has been assessed under section 163.3 of the federal Act who, at the time the penalty was assessed,

- (a) was a resident of Alberta, or
- (b) had a permanent establishment in Alberta,

is liable to a penalty under this Act.

(2) The amount of the penalty to which a person is liable under subsection (1) is equal to the amount of the penalty assessed under section 163.3 of the federal Act.

(14) Section 43 is amended

(a) in subsection (1.02)

- (i) by adding “, (b.1)” after “(b)”;**

B is the amount determined for federal purposes pursuant to the definition of B in paragraph 127.41(1)(a) of the federal Act with respect to the corporation for the particular year, and

C is the amount determined for federal purposes pursuant to the definition of C in paragraph 127.41(1)(a) of the federal Act,

and

(b) in respect of each partnership of which the corporation was a member, the total of all amounts each of which is the amount that can reasonably be considered to be the corporation's share of the relevant tax credit in respect of the partnership, and for this purpose, the relevant tax credit in respect of a partnership is the amount that would, if a partnership were a person and its fiscal period were its taxation year, be the Alberta QET tax credit of the partnership for its taxation year that ends in the particular year.

(12) Coming into force of subsection (11).

(13) Electronic suppression of sales device.

(14) Section 43 presently reads in part:

(1.02) Notwithstanding subsections (1) and (2), an assessment, reassessment or additional assessment to which subsection (1)(a), (b) or (c) applies in respect of a corporation for a taxation year may

(ii) in clause (b) by adding “or (b.1)” after “(1)(b)”;

(b) in subsection (3) by adding “or (b.1)” after “subsection (1)(a)(ii) or (iii)”;

(c) by adding the following after subsection (12):

(13) Notwithstanding subsections (1), (1.02), (2), (3), (5) and (5.1), the Provincial Minister may make any assessments, determinations and redeterminations that are necessary to give effect to section 72.12.

(d) by adding the following after subsection (13):

(14) Notwithstanding subsections (1), (2) and (3), the Provincial Minister may at any time assess a person in respect of any penalty payable by the person under section 37.2 or 73.01, and the provisions of this Part (including, for greater certainty, the provisions in respect of interest payable) apply, with any modifications that the circumstances require, as though the assessment had been made under subsection (1) or section 41 in respect of taxes payable under this Part.

be made after the corporation's normal reassessment period in respect of the year to the extent that, but only to the extent that, it can reasonably be regarded as relating to,

- (a) where subsection (1)(a)(i), (ii) or (iii) applies to the assessment, reassessment or additional assessment,*
 - (i) any misrepresentation made by the corporation or a person who filed the corporation's return of income for the year that is attributable to neglect, carelessness or wilful default or any fraud committed by the corporation or that person in filing the return or supplying any information under this Act, or*
 - (ii) a matter specified in a waiver filed with the Provincial Minister in respect of the year,*
- (a.1) where subsection (1)(a)(iv) applies to the assessment, reassessment or additional assessment, the issues that gave rise to the assessment action, the errors made in the information contained in the return filed or the information or return filed pursuant to section 36.2,*
- (b) where subsection (1)(b) applies to the assessment, reassessment or additional assessment,*
 - (i) the assessment, reassessment or additional assessment to which subsection (1)(b)(i) applies,*
 - (ii) the assessment or reassessment referred to in subsection (1)(b)(ii),*
 - (iii) the transaction referred to in subsection (1)(b)(iii),*
 - (iv) the payment or reimbursement referred to in subsection (1)(b)(iv),*
 - (v) the reduction referred to in subsection (1)(b)(v), or*
 - (vi) the denial of a tax benefit from an avoidance transaction as described in section 72.1,*

and

(15) Subsection (14)(a) is deemed to have come into force on March 12, 2009.

(16) Subsection (14)(b) applies to taxation years ending after June 26, 2013.

(17) Subsection (14)(c) applies to assessments, determinations and redeterminations made by the Provincial Minister in respect of avoidance transactions that are entered into after 2010 or that are part of a series of transactions that began before 2011 and is completed after 2010.

(18) Section 43.1(2) is repealed.

(c) where subsection (1)(c) applies to the assessment, reassessment or additional assessment, the amount of the Alberta SR&ED tax credit to which the corporation was entitled.

(3) Where the Provincial Minister would, but for this subsection, be entitled to reassess, make an additional assessment, assess tax, interest or penalties or determine the entitlement to and the amount, if any, of a corporation's refundable tax credit by virtue only of the filing of a waiver under subsection (1)(a)(ii) or (iii), the Provincial Minister may not make that reassessment, additional assessment, assessment or determination after the day that is 6 months after the date on which a notice of revocation of the waiver in the prescribed form is filed.

(12) Notwithstanding subsections (1), (1.02), (2), (3), (5) and (5.1), the Provincial Minister may make any assessments, determinations and redeterminations that are necessary to give effect to section 34.04.

(15) Application of subsection (14)(a).

(16) Application of subsection (14)(b).

(17) Application of subsection (14)(c).

(18) Section 43.1(2) presently reads:

(2) All assessments, reassessments or additional assessments involving the application of section 72.1 made by the Provincial Minister from April 1, 1996 to December 9, 1998 are deemed to have been designated by the Provincial Minister as being based on a federal assessment action that was a determination of an amount made by the Minister of National Revenue under subsection 152(1.11) of the federal Act or an assessment, reassessment or additional assessment made by the Minister of National Revenue under section 245 of the federal Act.

(19) Section 55(3.1) is repealed and the following is substituted:

(3.1) Where a corporation has objected to or appealed from an assessment under this Act, the Provincial Minister shall, while the objection or appeal is outstanding, accept adequate security furnished by or on behalf of the corporation for payment of the amount in controversy except to the extent that the Provincial Minister may collect the amount because of section 60.1(4.1).

(20) Section 56(1)(h) is repealed.

(21) Subsection (20) is deemed to have come into force on December 31, 2013.

(22) The following is added after section 72.11:

Tax benefits disallowed

72.12 Notwithstanding section 72.1(3.1), if, as a result of the application of subsection 237.3(6) of the federal Act, subsection 245(2) of that Act is deemed to apply at any time to any reportable transaction in respect of a person described in paragraph 237.3(2)(a) of the federal Act in relation to the reportable transaction, section 72.1(2) is deemed to apply in the same manner in relation to the reportable transaction or any other reportable transaction that is part of a series of transactions that includes the reportable transaction.

(23) Subsection (22) comes into force in the same manner as subsection 356(1) of the *Technical Tax Amendments Act, 2012 (Canada)* comes into force, and section 72.12 of the *Alberta Corporate Tax Act*, as enacted by subsection (22), applies in the same manner as subsection 237.3(6) of the federal Act, as enacted by subsection 356(1) of the *Technical Tax Amendments Act, 2012 (Canada)*, applies.

(24) Section 77(5)(c)(i) is amended by adding “telephone number,” after “address,”.

(19) Section 55(3.1) presently reads:

(3.1) If a corporation has objected to or appealed from an assessment under this Act, the Provincial Minister shall accept adequate security furnished by or on behalf of the corporation for payment of the amount in controversy while the objection or appeal is outstanding.

(20) Section 56(1)(h) presently reads:

56(1) The Lieutenant Governor in Council may make regulations

(h) respecting the application of provisions of the federal Act for the purposes of Part 5.1;

(21) Coming into force of subsection (20).

(22) Tax benefits disallowed.

(23) Coming into force of subsection (22).

(24) Section 77(5)(c)(i) presently reads:

(5) Tax information may be communicated as follows:

(c) to an employee or agent of the Government of Canada or the government of a province

(25) Section 82 is amended

- (a) in subsection (1) by striking out “by mail”;**
- (b) in subsection (5) by striking out “mailed or otherwise communicated” and substituting “sent”.**

- (i) *if the tax information consists of the name, address, occupation and size or type of business of a person and is to be used solely for the purposes of enabling a department or agent of the Government of Canada or the government of that province to obtain statistical data for research and analysis, or*

(25) Section 82 presently reads in part:

82(1) Where by this Act or a regulation, provision is made for sending by mail a request for information, notice or demand, an affidavit of an officer of the Minister's Department setting out that

- (a) the officer has charge of the appropriate records,*
- (b) the officer has knowledge of the facts in the particular case,*
- (c) a request notice or demand was sent by registered letter on a named day to the person to whom it was addressed, indicating that address, and*
- (d) the officer identifies as exhibits attached to the affidavit the post office certificate of registration of the letter or a true copy*

and a true copy of the request notice or demand shall be admitted in evidence as proof, in the absence of evidence to the contrary, of the sending and of the request notice or demand.

(5) An affidavit of an officer of the Minister's Department setting out that the officer has charge of the appropriate records and has knowledge of the practice of the Department and that an examination of the records shows that a notice of assessment for a particular taxation year or a notice of determination was mailed or otherwise communicated to a taxpayer on a particular day pursuant to this Act and that after careful examination and search of the records the officer has been unable to find that a notice of objection or of appeal from the assessment or determination or a request under section 72.1(6), as the case may be, was received within the time allowed shall be admitted in evidence as proof, in the absence of evidence to the contrary, of the statements contained in the notice.

(26) Section 84 is amended

- (a) by repealing subsection (1) and substituting the following:**

Notices of assessments and forms

84(1) For the purposes of this Act, where a notice, notification or other document is mailed or sent by fax or other form of electronic transmission, it is presumed to be mailed or sent, as the case may be, on the date of that notice, notification or document.

(1.1) For the purposes of this Act, if a notice or other communication in respect of a person is made available in electronic format such that it can be read or perceived by a person or a computer system or other similar device, the notice or other communication is presumed to be sent to the person and received by the person on the date that an electronic message is sent, to the electronic address most recently provided before that date by the person to the Provincial Minister for the purposes of this subsection, informing the person that a notice or other communication requiring the person's immediate attention is available in the person's secure electronic account.

(1.2) For the purposes of subsection (1.1), a notice or other communication is considered to be made available if it is posted by the Provincial Minister in the person's secure electronic account and the person has authorized that notices or other communications may be made available in that manner and has not, before the date that the electronic message is sent, revoked that authorization in a manner specified by the Provincial Minister.

- (b) in subsection (2) by striking out "of mailing of" and substituting "the Provincial Minister sends";**
- (c) by repealing subsection (2.1).**

(27) Section 87 is amended

- (a) in subsection (1) by striking out "An insurer shall pay to the Provincial Minister for a taxation year" and substituting "For a taxation year that ends before April 1, 2016, an insurer shall pay to the Provincial Minister";**

(26) Section 84 presently reads in part:

84(1) For the purposes of this Act, the day of mailing of any notice of assessment, notice of determination or any other notice required to be given by the Provincial Minister under this Act is, in the absence of any evidence to the contrary, presumed to be the day appearing from that notice or notification to be the date thereof.

(2) When a notice of an assessment or determination has been sent by the Provincial Minister as required by this Act, the assessment or determination is deemed to have been made on the day of mailing of the notice of the assessment or determination.

(2.1) For the purposes of this section, “day of mailing” applies to a notice whether it is sent by mail or by a form of electronic transmission.

(27) Section 87 presently reads:

87(1) An insurer shall pay to the Provincial Minister for a taxation year a tax of

(b) by adding the following after subsection (1):

(1.1) For a taxation year that begins after March 31, 2016, an insurer shall pay to the Provincial Minister a tax of

- (a) 3% of the amount of premiums receivable during the year by the insurer under contracts of accident and sickness insurance and life insurance, and
- (b) 4% of the amount of premiums receivable during the year by the insurer under any other contract of insurance,

in respect of business transacted in Alberta by the insurer.

(1.2) For a taxation year that begins before April 1, 2016 and ends after March 31, 2016, an insurer shall pay to the Provincial Minister,

- (a) in respect of contracts of accident and sickness insurance and life insurance, a tax of
 - (i) 2% of the proportion of the amount of premiums receivable during the year that the number of days before April 1, 2016 bears to the number of days in the year, and
 - (ii) 3% of the proportion of the amount of premiums receivable during the year that the number of days after March 31, 2016 bears to the number of days in the year,

and

- (b) in respect of other contracts of insurance, a tax of
 - (i) 3% of the proportion of the amount of premiums receivable during the year that the number of days before April 1, 2016 bears to the number of days in the year, and
 - (ii) 4% of the proportion of the amount of premiums receivable during the year that the number of days after March 31, 2016 bears to the number of days in the year,

in respect of business transacted in Alberta by the insurer.

- (a) *2% of the amount of premiums receivable during the year by the insurer under contracts of accident and sickness insurance and life insurance, and*
- (b) *3% of the amount of premiums receivable during the year by the insurer under any other contract of insurance,*

in respect of business transacted in Alberta by the insurer.

(3) For the purposes of this section, the “amount of premiums receivable” during a taxation year is the gross amount of premiums receivable during the taxation year less the aggregate of

- (a) *an amount equal to the cash value of the dividends paid or credited to the insurer’s policy-holders during the taxation year, and*
- (b) *an amount equal to the premiums returned during the taxation year.*

(28) In the following provisions “mailing” is struck out wherever it occurs and “sending” is substituted:

section 26(1.71);
section 39(6)(c);
section 39.2(3)(c)(i), (ii), (iii) and (v);
section 43(0.1)(a) and (b), (1)(c) and (1.3);
section 47(2)(a) and (b) and (2.5);
section 48(1), (1.01) and (1.1);
section 60.1(1) and (4.1)(a);
section 72.1(6);
section 119(2)(a)(ii) and (3);
section 120(2).

(29) In the following provisions “mailed” is struck out and “sent” is substituted:

section 26.1(7);
section 39.2(3)(c)(v);
section 43(1.3);
section 48(5);
section 48.1(3) and (6);
section 48.2(1);
section 50(1);
section 60.1(2).

Alberta Personal Income Tax Act

Amends RSA 2000 cA-30

2(1) The *Alberta Personal Income Tax Act* is amended by this section.

(2) Section 1(1) is amended by adding the following after clause (p.1):

(p.2) “qualifying environmental trust” means a qualifying environmental trust as defined in subsection 248(1) of the federal Act, other than a trust described in paragraph 149(1)(z.1) or (z.2) of the federal Act;

(3) Section 3(2) is amended by striking out “No” and substituting “Subject to section 3.1, no”.

(28) Replacement of references to “mailing” with “sending”.

(29) Replacement of references to “mailed” with “sent”.

Alberta Personal Income Tax Act

2(1) Amends chapter A-30 of the Revised Statutes of Alberta 2000.

(2) Definition added.

(3) Section 3(2) presently reads:

(2) No tax is payable under this Act by an individual for a period when that individual was exempt from tax because of subsection 149(1) of the federal Act.

(4) The following is added after section 3:

Liability for income tax re qualifying environmental trust

3.1 A qualifying environmental trust that is resident in Alberta on the last day of a taxation year must pay tax as required by section 6.2 for that taxation year.

(5) The following is added after section 6.1:

Tax payable by qualifying environmental trust

6.2(1) The tax payable under this Act for a taxation year by a qualifying environmental trust is the amount determined by the formula

$$A \times B$$

where

A is the amount of the qualifying environmental trust's income that is subject to tax under Part XII.4 of the federal Act for the taxation year, and

B is the percentage that is the rate of tax under section 21 of the *Alberta Corporate Tax Act* applicable to the amount taxable in Alberta for the year for a corporation that had the same taxation year.

(2) For the purposes of this section, Part XII.4 of the federal Act applies.

(6) Subsections (2) to (5) apply to taxation years of a qualifying environmental trust ending after December 31, 2013.

(7) Section 21 is amended

- (a) in clause (g) by striking out “taxation year and subsequent” and substituting “and 2013”;
- (b) by striking out “and” at the end of clause (g);
- (c) in clause (h) by striking out “taxation year and subsequent” and substituting “and 2015”;
- (d) by adding the following after clause (h):
 - (i) for the 2016 taxation year

(4) Liability for income tax re qualifying environmental trust.

(5) Tax payable by qualifying environmental trust.

(6) Application of subsections (2) to (5).

(7) Section 21 presently reads:

21 Section 121 of the federal Act applies for the purposes of this Act except that

(a) for the 2006 taxation year

(i) the reference in paragraph (a) to “2/3” is to be read as “30%”, and

(ii) the reference in paragraph (b) to “11/18” is to be read as “24.17%”,

- (i) the reference in paragraph (a) to “21/29” is to be read as “73/344”, and
 - (ii) the reference in paragraph (b) to “6/11” is to be read as “69/190”,
 - (j) for the 2017 taxation year
 - (i) the reference in paragraph (a) to “20/29” is to be read as “187/870”, and
 - (ii) the reference in paragraph (b) to “6/11” is to be read as “69/190”,
 - (k) for the 2018 taxation year
 - (i) the reference in paragraph (a) to “20/29” is to be read as “9/40”, and
 - (ii) the reference in paragraph (b) to “6/11” is to be read as “69/190”,
- and
- (l) for the 2019 taxation year and subsequent taxation years
 - (i) the reference in paragraph (a) to “9/13” is to be read as “13/55”, and
 - (ii) the reference in paragraph (b) to “6/11” is to be read as “69/190”.

- (b) *for the 2007 taxation year*

 - (i) *the reference in paragraph (a) to “2/3” is to be read as “27.5%”, and*
 - (ii) *the reference in paragraph (b) to “11/18” is to be read as “25.78%”,*
- (c) *for the 2008 taxation year*

 - (i) *the reference in paragraph (a) to “2/3” is to be read as “22.5%”, and*
 - (ii) *the reference in paragraph (b) to “11/18” is to be read as “29%”,*
- (d) *for the 2009 taxation year*

 - (i) *the reference in paragraph (a) to “2/3” is to be read as “7/40”, and*
 - (ii) *the reference in paragraph (b) to “11/18” is to be read as “29/90”,*
- (e) *for the 2010 taxation year*

 - (i) *the reference in paragraph (a) to “2/3” is to be read as “7/40”, and*
 - (ii) *the reference in paragraph (b) to “10/17” is to be read as “18/55”,*
- (f) *for the 2011 taxation year*

 - (i) *the reference in paragraph (a) to “2/3” is to be read as “7/40”, and*
 - (ii) *the reference in paragraph (b) to “13/23” is to be read as “141/410”,*
- (g) *for the 2012 taxation year and subsequent taxation years*

 - (i) *the reference in paragraph (a) to “2/3” is to be read as “7/40”, and*

(8) Section 24 is amended

- (a) by repealing subsection (2);**
- (b) in subsections (3) and (4) by striking out “(2) or”;**
- (c) by repealing subsection (5).**

(ii) *the reference in paragraph (b) to “6/11” is to be read as “69/190”,*

and

(h) *for the 2014 taxation year and subsequent taxation years*

(i) *the reference in paragraph (a) to “13/18” is to be read as “13/64”, and*

(ii) *the reference in paragraph (b) to “6/11” is to be read as “69/190”.*

(8) Section 24 presently reads in part:

(2) In respect of the aggregate amount of contributions under the Election Finances and Contributions Disclosure Act contributed by an individual during a taxation year to a registered party, registered constituency association or registered candidate, that individual may deduct the lesser of the amount of tax payable and an amount equal to

(a) *in the case of a registered party, a registered constituency association or a registered candidate who is a candidate under the Election Act, for contributions made before January 1, 2004 in respect of an election under the Election Act,*

(i) *75% of the amount contributed if the aggregate amount of contributions by the individual does not exceed \$150,*

(ii) *\$112.50 plus 50% of the amount contributed in excess of \$150 if the aggregate amount of contributions by the individual exceeds \$150 but does not exceed \$825, or*

(iii) *the lesser of*

(A) *\$750, and*

(B) *\$450 plus 33 1/3% of the amount contributed in excess of \$825,*

if the aggregate amount of contributions by the individual exceeds \$825,

and

(b) *in the case of a registered party that has nominated a candidate under the Senatorial Selection Act or a registered candidate who is a candidate under the Senatorial Selection Act, for contributions in respect of an election under the Senatorial Selection Act,*

(i) *75% of the amount contributed if the aggregate amount of contributions by the individual does not exceed \$150,*

(ii) *\$112.50 plus 50% of the amount contributed in excess of \$150 if the aggregate amount of contributions by the individual exceeds \$150 but does not exceed \$825, or*

(iii) *the lesser of*

(A) *\$750, and*

(B) *\$450 plus 33 1/3% of the amount contributed in excess of \$825,*

if the aggregate amount of contributions by the individual exceeds \$825.

(3) *Payment of each amount that is included in the aggregate amount of contributions in respect of which a deduction is claimed under subsection (2) or (2.1) must be proved by filing with the Provincial Minister receipts signed on behalf of the registered party, registered constituency association or registered candidate, as the case may be.*

(4) *An individual is entitled to a deduction under subsection (2) or (2.1) in respect of the taxation year only if the individual files an application for the deduction in the prescribed form*

(a) *with the return for that taxation year, or*

(b) *within 90 days from the date of mailing of the notice of assessment or reassessment.*

(5) *If, as a result of an assessment or reassessment of tax payable for the taxation year, an individual has not claimed the maximum deduction under subsection (2) to which the individual is entitled, the individual may file a revised application for the deduction in the prescribed form within 90 days from the date of mailing of the notice of assessment or reassessment in respect of the individual for that taxation year, but not afterwards.*

(9) Section 30(2) is amended in the formula

- (a) in the description of A, in clause (b) by striking out “8%” and substituting “11%”;**
- (b) in the description of B by striking out “\$35 525” and substituting “\$41 250”.**

(10) Subsection (9) comes into force on July 1, 2016.

(9) Section 30(2) presently reads:

(2) Subject to subsection (3), the amount that an eligible individual is deemed to have overpaid in a month is determined by the formula:

$$\frac{1}{12} (A - B)$$

where

A is the least of the following:

- (a) whichever of the following applies, depending on the number of qualified dependants:*
 - (i) if the person was an eligible individual at the beginning of the month in respect of only one qualified dependant, \$728;*
 - (ii) if the person was an eligible individual at the beginning of the month in respect of more than one qualified dependant, the total of*
 - (A) \$728 for the first qualified dependant,*
 - (B) \$662 for the 2nd qualified dependant,*
 - (C) \$397 for the 3rd qualified dependant, and*
 - (D) \$132 for each of the 4th and subsequent qualified dependants;*
- (b) 8% of the amount, if any, by which the eligible individual's adjusted earned income for the base taxation year in relation to the month exceeds \$2760;*
- (c) \$1919;*

B is 4% of the amount, if any, by which the eligible individual's adjusted income for the base taxation year in relation to the month exceeds \$35 525.

(10) Coming into force of subsection (9).

(11) The following is added after section 30:

Child benefit

30.1(1) Effective July 1, 2016, an eligible individual who is deemed to have made an overpayment in respect of a month pursuant to section 30(1) is deemed to have made an additional overpayment for the month as calculated in accordance with this section.

(2) Subject to subsection (4), the additional amount that an eligible individual is deemed to have overpaid in a month is determined by the formula:

$$\frac{1}{12} \times (A - B)$$

where

- A is whichever of the following applies, depending on the number of qualified dependants:
- (a) if the person was an eligible individual at the beginning of the month in respect of only one qualified dependant, \$1100;
 - (b) if the person was an eligible individual at the beginning of the month in respect of more than one qualified dependant, the total of
 - (i) \$1100 for the first qualified dependant,
 - (ii) \$550 for the 2nd qualified dependant,
 - (iii) \$550 for the 3rd qualified dependant, and
 - (iv) \$550 for the 4th qualified dependant;
- B is a percentage of the amount, if any, by which the eligible individual's adjusted income for the base taxation year in relation to the month exceeds \$25 500, where that percentage is defined as
- (a) 7.0% where the eligible individual has one qualified dependant,
 - (b) 10.5% where the eligible individual has 2 qualified dependants,

(11) Child benefit.

- (c) 14.0% where the eligible individual has 3 qualified dependants, and
- (d) 17.5% where the eligible individual has 4 qualified dependants.

(3) Notwithstanding subsection (2), if an eligible individual is a shared custody parent in respect of one or more qualified dependants at the beginning of a month, the overpayment deemed by subsection (2) to have arisen during that month is equal to the amount determined by the formula

$$1/2 \times (A + B)$$

where

- A is the amount determined by the formula in subsection (2) calculated without reference to this subsection, and
- B is the amount determined by the formula in subsection (2) calculated without reference to this subsection and subparagraph (b)(ii) of the definition of “eligible individual” in section 122.6 of the federal Act.

(4) If the total amount that an eligible individual is deemed to have overpaid during a 12-month period from July of one year to June of the next year would be, except for this subsection, greater than \$0 and less than \$10, the total amount that the eligible individual is deemed to have overpaid during that 12-month period is \$10.

(12) Section 34(1)(d) is amended by adding “or 30.1” after “section 30”.

(13) Section 44 is amended

(a) by adding the following after subsection (1.1):

(1.11) Each of the dollar amounts referred to in section 30.1(2) shall be adjusted so that, where the base taxation year

(12) Section 34(1)(d) presently reads:

34(1) A refund of an overpayment

(d) may not be retained by way of deduction or set-off except in respect of amounts that have been paid under section 30.

(13) Section 44 presently reads:

44(1) Each of the amounts referred to in sections 8(1)(a), (b), (c), (d) and (e), 9, 10, 12(1), 13(2) and 13.1(2) and the amounts expressed in dollars in sections 6.1 and 16 are to be adjusted so that

in relation to a particular month is after 2015, the amount to be used under that subsection for the month is the total of

- (a) the amounts that would, but for subsection (3), be the relevant amounts used under section 30.1(2) for the month that is one year before the particular month, and
- (b) the product obtained by multiplying
 - (i) the amounts referred to in clause (a)by
 - (ii) the amount, adjusted in such manner as may be prescribed and rounded to the nearest one-thousandth or, where the result obtained is equidistant from 2 consecutive one-thousandths, to the higher one-thousandth, that is determined by the formula

$$\frac{A}{B} - 1$$

where

A is the Consumer Price Index for Alberta for the 12-month period that ended on September 30 of the base taxation year, and

B is the Consumer Price Index for Alberta for the 12-month period immediately preceding the period mentioned in the description of A.

(b) by adding the following after subsection (1.3):

(1.4) Subsection (1.1) does not apply for the purposes of adjusting the amount of \$41 250 in the description of B in the formula in section 30(2) until July 1, 2017.

the amount to be used under those provisions for the taxation year is the total of

(a) the amounts that would, but for subsection (3), be the amounts to be used under those provisions for the immediately preceding taxation year, and

(b) the product obtained by multiplying

(i) the amounts referred to in clause (a)

by

(ii) the amount, adjusted in such manner as may be prescribed and rounded to the nearest one-thousandth or, where the result obtained is equidistant from 2 consecutive one-thousandths, to the higher one-thousandth, that is determined by the formula

$$\frac{A}{B} - 1$$

where

A is the Consumer Price Index for Alberta for the 12-month period that ended on the last September 30 before that year, and

B is the Consumer Price Index for Alberta for the 12-month period immediately preceding the period mentioned in the description of A.

(1.1) Each of the dollar amounts referred to in section 30(2), except the amount \$2760, shall be adjusted so that, where the base taxation year in relation to a particular month is after 2004, the amount to be used under that subsection for the month is the total of

(a) the amounts that would, but for subsection (3), be the relevant amounts used under section 30(2) for the month that is one year before the particular month, and

(b) the product obtained by multiplying

(i) the amounts referred to in clause (a)

by

- (ii) *the amount, adjusted in such manner as may be prescribed and rounded to the nearest one-thousandth or, where the result obtained is equidistant from 2 consecutive one-thousandths, to the higher one-thousandth, that is determined by the formula*

$$\frac{A - 1}{B}$$

where

A is the Consumer Price Index for Alberta for the 12-month period that ended on the last September 30 of the base taxation year, and

B is the Consumer Price Index for Alberta for the 12-month period immediately preceding the period mentioned in the description of A.

(1.2) Notwithstanding subsection (1), this section does not apply for the purpose of adjusting, for the 2008 taxation year, the amounts in sections 8(1)(d) and (e) and 13(2) as amended by sections 2 and 3 of the Alberta Personal Income Tax Amendment Act, 2008.

(1.3) Notwithstanding subsection (1.1), this section does not apply for the purpose of adjusting, for the months of July to December in the 2008 taxation year, the amounts in section 30(2) as amended by section 4 of the Alberta Personal Income Tax Amendment Act, 2008.

(3) Where an amount referred to in this section, when adjusted as provided in this section, is not a multiple of one dollar, it must be rounded to the nearest multiple of one dollar or, where it is equidistant from 2 such consecutive multiples, to the higher multiple.

(4) In this section, the Consumer Price Index for Alberta for any 12-month period is the result arrived at by

- (a) aggregating the Consumer Price Index for Alberta, as published by Statistics Canada under the authority of the Statistics Act (Canada), adjusted in such manner as may be prescribed, for each month in that period,*
- (b) dividing the aggregate obtained under clause (a) by 12, and*

(14) Section 85.1 is amended

(a) in subsection (3)

(i) by striking out “or” at the end of clause (c);

(ii) by repealing clause (d);

(b) by adding the following after subsection (3):

(3.1) Subsection (3) applies to a transaction only if it may reasonably be considered that the transaction

(a) would, if this Act were read without reference to this section, result, directly or indirectly, in a misuse of the provisions of any one or more of

(i) this Act or the regulations,

(ii) the *Income Tax Regulations* (Canada) as they apply for the purposes of this Act,

(iii) the *Income Tax Application Rules* (Canada) as they apply for the purposes of this Act,

(iv) a tax treaty, or

(v) any other enactment that is relevant in computing tax or any other amount payable by or refundable to a person under this Act or in determining any amount that is relevant for the purposes of that computation,

or

(c) *rounding the result obtained under clause (b) to the nearest one-thousandth or, where the result obtained is equidistant from 2 consecutive one-thousandths, to the higher one-thousandth.*

(7) *This section, except subsection (1.1), applies to the 2002 taxation year and subsequent taxation years.*

(8) *Subsection (1.1) applies on and after July 1, 2006.*

(14) Section 85.1(3) presently reads:

(3) *An avoidance transaction is any transaction*

(a) *that, but for this section, would result, directly or indirectly, in a tax benefit, or*

(b) *that is part of a series of transactions, which series, but for this section, would result, directly or indirectly, in a tax benefit,*

but does not include a transaction that may reasonably be considered

(c) *to have been undertaken or arranged primarily for bona fide purposes other than for one or more of the following:*

(i) *to obtain a tax benefit;*

(ii) *to reduce, avoid or defer tax, or another amount payable as or in respect of tax, under any other federal or provincial Act or regulation;*

(iii) *to increase a refund of tax, or of another amount in respect of tax, under any other federal or provincial Act or regulation,*

or

(d) *to be a transaction that*

(i) *would, if this Act were read without reference to this section, result, directly or indirectly, in a misuse of the provisions of any one or more of*

(A) *this Act or the regulations,*

- (b) would result directly or indirectly in any abuse having regard to the provisions referred to in clause (a), other than this section, read as a whole.

(15) Subsection (14) applies to transactions undertaken or arranged after December 31, 1999.

Fuel Tax Act

Amends SA 2006 cF-28.1

3(1) The *Fuel Tax Act* is amended by this section.

(2) Section 1 is amended

(a) by adding the following after clause (d):

(d.1) “clear fuel” means fuel that is not marked fuel;

(b) by adding the following after clause (m):

(m.1) “farming operations” means farming operations as defined in the regulations;

(c) in clause (o) by striking out “identifying the certificate holder as a person who is entitled to purchase fuel exempt from tax for a prescribed purpose or use”;

(d) in clause (p)(ii) by striking out “registered” **and substituting** “licensed”;

(e) by repealing clause (gg) and substituting the following:

- (B) *the Income Tax Regulations (Canada) as they apply for the purposes of this Act,*
 - (C) *the Income Tax Application Rules (Canada) as they apply for the purposes of this Act,*
 - (D) *a tax treaty, or*
 - (E) *any other enactment that is relevant in computing tax or any other amount payable by or refundable to a person under this Act or in determining any amount that is relevant for the purposes of that computation,*
- or*
- (ii) *would result directly or indirectly in any abuse having regard to the provisions referred to in subclause (i), other than this section, read as a whole.*
- (15) Application of subsection (14).

Fuel Tax Act

3(1) Amends chapter F-28.1 of the Statutes of Alberta, 2006.

(2) Section 1(o), (p) and (gg) presently read:

1 In this Act,

- (o) *“fuel tax exemption certificate” means a certificate, permit, card or other instrument issued by the Minister under section 9 identifying the certificate holder as a person who is entitled to purchase fuel exempt from tax for a prescribed purpose or use;*
- (p) *“interjurisdictional carrier” means a person who*
 - (i) *owns or operates a commercial vehicle as defined under the Traffic Safety Act or a fleet of commercial vehicles engaged in interprovincial or international travel, and*
 - (ii) *is registered under the International Fuel Tax Agreement;*

(gg) “tax-exempt fuel” means fuel that is purchased exempt or partially exempt from tax under section 8;

(3) Section 4(3)(a) is amended by adding “or” at the end of subclause (ii.1) and repealing subclauses (iv) and (v).

(4) Section 6(3)(a)(iv) is amended by striking out “section 8” and substituting “section 8(1)”.

(5) Section 8(1) is repealed and the following is substituted:

Tax exempt purchases

8(1) Notwithstanding section 11(1), a consumer is exempt from paying tax on clear fuel if

- (a) the consumer provides at the time of purchase a valid fuel tax exemption certificate or other prescribed evidence of exemption, and

(gg) *“tax-exempt fuel” means fuel that is purchased exempt from tax under section 8 and includes marked fuel;*

(3) Section 4(3)(a) presently reads:

(3) Notwithstanding subsection (2), no tax is payable under this section

(a) at the time

(i) fuel is imported into Alberta for delivery to a terminal or refinery,

(ii) fuel is purchased by a full direct remitter from another full direct remitter,

(ii.1) renewable fuel is purchased by a full direct remitter from a renewable fuel producer,

(iii) fuel is exported from Alberta in bulk for use outside Alberta,

(iv) marked fuel is purchased by a registrant who sells fuel exempt from tax, or

(v) fuel is purchased exempt from tax under section 8,

(4) Section 6(3)(a)(iv) presently reads:

(3) Notwithstanding subsections (1) and (2), no tax is payable under this section

(a) at the time

(iv) liquefied petroleum gas is purchased exempt from tax under section 8,

(5) Section 8(1) presently reads:

8(1) A consumer is exempt from paying tax on fuel if

(a) the consumer provides at the time of purchase a valid fuel tax exemption certificate or other prescribed evidence of exemption, and

(b) the fuel is intended for a prescribed purpose or use.

(b) the fuel is intended for a prescribed purpose or use.

(1.1) Notwithstanding section 11(1)(a), a consumer is entitled to a partial exemption of \$0.09 per litre on marked fuel if

(a) the consumer provides at the time of purchase a valid fuel tax exemption certificate or other prescribed evidence of partial exemption, and

(b) the fuel is intended for a prescribed purpose or use.

(6) Section 9(1) is amended by striking out “fuel exempt from tax” and substituting “tax-exempt fuel”.

(7) Section 11 is amended

(a) in subsection (1)

(i) by striking out “The” and substituting “Subject to subsections (2) and (3), the”;

(ii) in clause (a) by striking out “\$0.09” and substituting “\$0.13”;

(iii) by repealing clause (b) and substituting the following:

(b) with respect to aviation fuel, \$0.015 per litre;

(iv) by adding the following after clause (b):

(b.1) with respect to locomotive fuel, \$0.055 per litre;

(v) in clause (c) by striking out “\$0.065” and substituting “\$0.094”;

(b) by repealing subsection (2) and substituting the following:

(2) The tax required to be paid pursuant to this Act on each litre of marked fuel purchased by a registrant who sells the marked fuel partially exempt from tax is the rate per litre

(6) Section 9(1) presently reads:

9(1) A consumer may apply to the Minister in accordance with the regulations for a fuel tax exemption certificate identifying the consumer as a person who is entitled to purchase fuel exempt from tax for a prescribed purpose or use.

(7) Section 11 presently reads:

11(1) The tax required to be paid pursuant to this Act shall be paid at the following rates:

- (a) with respect to gasoline, diesel and other prescribed fuels, \$0.09 per litre;*
- (b) with respect to aviation fuel and locomotive fuel, \$0.015 per litre;*
- (c) with respect to liquefied petroleum gas, \$0.065 per litre.*

(2) In the case of tax payable due to the rebranding of a fuel, the rate per litre is the difference between the rate, if any, on the rebranded fuel and the rate, if any, paid on the fuel or product before it was rebranded.

specified in subsection (1)(a) less the partial exemption per litre specified in section 8(1.1) to which a consumer is entitled.

(3) The tax required to be paid pursuant to this Act when fuel is rebranded is the amount, if any, by which A exceeds B,

where

A is the tax computed in accordance with subsections (1) and (2) and section 8 that would otherwise be required to be paid on the fuel after it is rebranded;

B is the tax computed in accordance with subsections (1) and (2) and section 8 that was required to be paid on the fuel before it was rebranded.

(4) Where the amount of tax required to be paid under this Act includes a fraction of a cent, the amount shall be rounded to the next higher cent.

(8) Section 14 is amended

(a) in subsection (2)(b)

(i) in subclause (i) by adding “or partially exempt” after “exempt”;

(ii) by repealing subclause (iv) and substituting the following:

(iv) the fuel was rebranded and the amount described in B of the formula in section 11(3) exceeds the amount described in A of that formula;

(b) in subsection (6) by striking out “subsection (1)” and substituting “subsection (2)”.

(8) Section 14 presently reads in part:

(2) Subject to the regulations, the Minister may on application by a recipient provide a refund, credit or allowance for all or part of the tax paid by the recipient on fuel where the Minister is satisfied that

(a) the recipient paid the tax, and

(b) one of the following circumstances has occurred:

(i) the fuel was sold exempt from tax pursuant to section 8;

(ii) the fuel was exported from Alberta in bulk and used outside Alberta;

(iii) a verifiable quantity of the fuel was stolen or destroyed;

(iv) the fuel was rebranded

(A) to a fuel with a lower or no tax rate, or

(B) to a non-taxable product;

(9) Section 18 is amended

(a) in subsection (1)

- (i) by striking out** “fuel exempt from tax” **and substituting** “tax-exempt fuel”;
- (ii) in clause (a) by adding** “or partial exemption” **after** “of exemption”;

(b) in subsection (2)

- (i) by striking out** “fuel exempt from tax” **and substituting** “tax-exempt fuel”;
 - (ii) by adding** “or partially exempt” **after** “sold exempt”;
- (c) in subsection (3)(a) by adding** “partial” **after** “evidence of”.

(10) Section 19 is amended

- (a) in subsection (1) by striking out** “fuel exempt from tax” **and substituting** “tax-exempt fuel”;
- (b) in subsection (2)**

(v) *the fuel with respect to which the tax was paid was sold to prescribed persons in the prescribed circumstances.*

(6) *If the Minister refuses in whole or in part an application for a refund, credit or allowance under subsection (1) or an application for a refund under subsection (5)(a), the Minister shall give to the applicant a notice of disallowance specifying the amount of the disallowance and the reasons for it.*

(9) Section 18 presently reads in part:

18(1) No vendor shall sell fuel exempt from tax to a consumer

(a) *who, at the time of purchase, does not provide a fuel tax exemption certificate or other prescribed evidence of exemption, or*

(b) *if the vendor knows or ought to know that the fuel tax exemption certificate or other evidence is false in a material way or that the fuel will not be used for a prescribed purpose or use.*

(2) *If a vendor sells fuel exempt from tax to a consumer in contravention of subsection (1), the vendor and the consumer are jointly and severally liable to pay to the Crown the amount of tax the consumer would have been required to pay had the fuel not been sold exempt from tax.*

(3) *No vendor shall sell marked fuel at the reduced price to a consumer*

(a) *who, at the time of purchase, does not provide a fuel tax exemption certificate or other prescribed evidence of exemption, or*

(b) *if the vendor knows or ought to know that the fuel tax exemption certificate or other evidence is false in a material way or that the marked fuel will not be used for farming operations in Alberta.*

(10) Section 19 presently reads in part:

19(1) No consumer who purchases fuel exempt from tax shall use the fuel for any purpose or use other than a prescribed purpose or use.

- (i) **by striking out** “fuel exempt from tax” **and substituting** “tax-exempt fuel”;
- (ii) **by adding** “or partially exempt” **after** “purchased exempt”.

(11) Section 20(2)(a) is amended by adding “partially” **before** “exempt”.

(12) Section 21(2) is amended by adding “partially” **before** “exempt”.

(13) Section 22(1)(a)(v) is amended by striking out “fuel exempt from tax” **and substituting** “tax-exempt fuel”.

(14) Section 34 is amended by adding the following after subsection (2):

(2.1) If a person who receives a notice under subsection (1) or (2) is liable to make a payment jointly to the debtor and one or more other persons, for the purposes of this section it is deemed that the money payable is divided into as many equal portions as there are persons who are owed the money jointly and that the debtor is the unconditional and sole owner of one portion of the money.

(2) A consumer who purchases fuel exempt from tax and who subsequently uses or permits that fuel to be used for a purpose or use contrary to subsection (1) is liable to pay to the Crown the amount of tax with respect to the amount of fuel the Minister determines has been used for a purpose or use contrary to subsection (1) that the consumer would have been required to pay had the fuel not been purchased exempt from tax.

(11) Section 20(2)(a) presently reads:

(2) A person who is in possession of marked fuel contrary to subsection (1) is liable to pay to the Crown

(a) the amount of tax with respect to the amount of marked fuel in the possession of the person that the person would have been required to pay had the fuel not been purchased exempt from tax, and

(12) Section 21(2) presently reads:

(2) A recipient referred to in subsection (1) who fails to account for the receipt, possession and disposition of marked fuel is liable to pay to the Crown the amount of tax that the recipient would have been required to pay had the marked fuel not been purchased exempt from tax.

(13) Section 22(1)(a)(v) presently reads:

22(1) Subject to the regulations, no person shall

(a) in Alberta

(v) sell fuel exempt from tax,

unless the person is registered under this section.

(14) Section 34 presently reads in part:

34(1) If the Minister has knowledge or suspects that a person is or will be, within one year, liable to make any payment to a person who owes an amount under this Act (referred to in this section as the "debtor"), the Minister may, by written notice, require the person to pay the amount otherwise payable to the debtor in whole or in part to the Minister on account of the amount owing by the debtor.

(2.2) The Minister, the debtor or any person who is owed the money jointly with the debtor may, within 30 days of the written notice being given under subsection (1) or (2), apply to the Court

- (a) for an order that the debtor is entitled to a smaller or greater portion of the money, and
- (b) for appropriate relief.

(2.3) Notice of an application under subsection (2.2) must be served

- (a) if the applicant is the debtor or a person who is owed the money jointly with the debtor, on all the other persons who are owed the money jointly and the Minister, or
- (b) if the applicant is the Minister, on all the persons who are owed the money jointly.

(15) Section 35(5) is repealed and the following is substituted:

(5) An authorization granted under this section in respect of a person must be served by the Minister on the person within 72 hours after it is granted except where the judge orders the authorization to be served at some other time specified in the authorization, and where a notice of assessment has not been served on the person at or before the time the application is made under subsection (2), the notice of assessment must be served together with the authorization.

(16) Section 38(5) and (6) are repealed and the following is substituted:

(5) Notwithstanding subsection (4), if the person indicates in the notice of objection that the person wishes to appeal immediately to the Court and waives reconsideration of the action by the Minister, the Minister may on receipt of the notice

(2) Without limiting the generality of subsection (1), if the Minister has knowledge or suspects that within 90 days

- (a) a bank, credit union, trust corporation, loan corporation or other similar person (referred to in this section as the “institution”) will lend or advance money to, or make a payment on behalf of, or make a payment in respect of a negotiable instrument issued by, a debtor who is indebted to the institution and who has granted security in respect of the indebtedness, or*
- (b) a person other than an institution will lend or advance money to, or make a payment on behalf of, a debtor who the Minister knows or suspects*
 - (i) is employed by, or is engaged in providing services or property to, that person or was or will be, within 90 days, so employed or engaged, or*
 - (ii) if that person is a corporation, is not dealing at arm’s length with that person,*

the Minister may, by written notice, require the institution or person to pay in whole or in part to the Minister on account of the amount owing by the debtor under this Act the money that would otherwise be so lent, advanced or paid, and any money so paid to the Minister is deemed to have been lent, advanced or paid to the debtor.

(15) Section 35(5) presently reads:

- (5) An authorization granted under this section in respect of a person must be served on the person by the Minister within 72 hours after it is granted, except*
- (a) where the judge orders the authorization to be served at some other time specified in the authorization, and*
 - (b) where a notice of assessment must be served together with the authorization.*

(16) Section 38(5) and (6) presently read:

- (5) Notwithstanding subsection (4), on receipt of a notice of objection, the Minister may, if the person indicates in the notice of objection that the person wishes to appeal immediately to the Court*

of objection consent to an immediate appeal by serving a notice of consent on the person by registered mail or personal service.

(6) If the Minister consents to an immediate appeal under subsection (5), the Minister is deemed for the purposes of section 41(1)(a) to (d) to have confirmed the assessment, disallowance, refusal, cancellation or suspension, as the case may be, to which the notice relates, and the person may, within 90 days after the day the Minister's notice of consent to an immediate appeal was served on the person, institute an appeal to the Court in accordance with section 41(2).

(17) Section 39(7)(b)(i)(B) is repealed and the following is substituted:

(B) intended in good faith to object to a notice referred to in section 38(1),

(18) Section 40(1) is amended by striking out “after the day on which notice of the Minister's decision was mailed to the person or otherwise communicated in writing to the person” **and substituting** “after the day a notification under section 39(5) was sent to the person”.

and waives reconsideration of the action by the Minister, file a copy of the notice of objection with the clerk of the Court and notify the person of the filing.

(6) If the Minister files a copy of the notice of objection pursuant to subsection (5),

(a) the Minister is deemed for the purpose of section 41 not to have acted under section 38(4), and

(b) the person is deemed to have instituted an appeal in accordance with section 41.

(17) Section 39(7) presently reads:

(7) No application may be granted under this section unless

(a) the application is made within one year after the expiration of the time otherwise limited by section 38 for serving a notice of objection, and

(b) the person demonstrates that

(i) within the time otherwise limited by section 38 for serving the notice, the person

(A) was unable to act or to instruct another to act in the person's name, or

(B) intended in good faith to object to the assessment,

(ii) given the reasons set out in the application and the circumstances of the case, it would be just and equitable to grant the application, and

(iii) the application was made as soon as circumstances permitted.

(18) Section 40(1) presently reads:

40(1) A person who has made an application under section 39 may apply to the Court to have the application granted after

(a) the Minister has refused the application, or

(19) Section 41 is amended

(a) by repealing subsection (2) and substituting the following:

(2) An appeal to the Court must be instituted by filing a notice of appeal with the clerk of the Court and serving a copy of the filed notice of appeal on the Minister.

(b) by repealing subsection (4) and substituting the following:

(4) The notice of appeal must have attached to it a copy of the notice of objection and, for the purposes of section 44, is deemed to be a statement of claim.

- (b) *90 days has elapsed after service of the application under section 39 and the Minister has not notified the person of the Minister's decision,*

but no application under this section may be made after the expiration of 90 days after the day on which notice of the Minister's decision was mailed to the person or otherwise communicated in writing to the person.

(19) Section 41 presently reads:

41(1) A person who has served a notice of objection under section 38(1) may appeal to the Court to have the assessment or disallowance vacated or varied, a fuel tax exemption certificate issued under section 9 or the refusal, cancellation or suspension of registration revoked after

- (a) the Minister has confirmed the assessment or disallowance or served a new notice of assessment or given a new notice of disallowance under section 38(4),*
- (b) the Minister has given a new notice confirming the Minister's refusal to issue a fuel tax exemption certificate under section 9,*
- (c) the Minister has given a new notice confirming the Minister's cancellation of a fuel tax exemption certificate,*
- (d) the Minister has confirmed the Minister's refusal, cancellation or suspension of registration, or*
- (e) 90 days has elapsed after service of the notice of objection and the Minister has not acted under section 38(4),*

but no appeal under this section may be instituted after the expiration of 90 days from the day a notification or notice under section 38(4) was served or otherwise given to the objector.

(2) An appeal to the Court must be instituted by serving on the Minister a notice of appeal and by filing a copy of the notice of appeal with the clerk of the Court.

(3) A notice of appeal must be served on the Minister by being sent by registered mail addressed to the Minister.

(20) Section 49(1)(c) is amended by adding “, use” after “rebranding”.

(21) Section 53(1) is amended by adding “, use” after “rebranding”.

(22) The following is added after section 61:

Offence exemption

61.1 Without limiting any rule of law relating to the immunity of the Crown, sections 56 to 61 do not apply to the carrying out of powers and duties in the course of investigations or undercover operations related to the enforcement of this Act by a person who, at the time of the contravention of any of sections 56 to 61, is

- (a) an employee of the Crown under the Minister’s administration, or
- (b) an officer.

(4) The notice of appeal must be attached to the notice of objection and, for the purpose of section 44, is deemed to be a statement of claim.

(20) Section 49(1)(c) presently reads:

49(1) For the purpose of carrying out duties under this Act and the regulations, the Minister or an officer may do all or any of the following:

(c) require any person keeping any records or property related to the refinement, production, importation, exportation, storage, transportation, distribution, purchase, sale, blending, rebranding or marking of fuel or any other records or property that is required to be kept under this Act or the regulations to provide those records or that property to the Minister or an officer;

(21) Section 53(1) presently reads:

53(1) For the purpose of carrying out duties under this Act, the Minister or an officer may serve a written demand on any person requiring that person to produce any records or property in that person's control that relates to the refinement, production, importation, exportation, storage, transportation, distribution, purchase, sale, blending, rebranding or marking of fuel or any other records or property that is required to be kept under this Act or the regulations within a reasonable period of time stipulated in the demand.

(22) Offence exemption.

(23) Section 65 is amended by adding “or other form of electronic transmission” **after** “fax”.

(24) The following is added after section 65:

Date notice or document mailed or sent

65.1 For the purposes of this Act, where a notice or other document is mailed or sent by fax or other form of electronic transmission, it is presumed to be mailed or sent, as the case may be, on the date of that notice or other document.

Electronic notice sent

65.2(1) For the purposes of this Act, if a notice or other communication in respect of a person is made available in electronic format such that it can be read or perceived by a person or a computer system or other similar device, the notice or other communication is presumed to be sent to the person and received by the person on the date that an electronic message is sent, to the electronic address most recently provided before that date by the person to the Minister for the purposes of this subsection, informing the person that a notice or other communication requiring the person’s immediate attention is available in the person’s secure electronic account.

(2) For the purposes of subsection (1), a notice or other communication is considered to be made available if it is posted by the Minister in the person’s secure electronic account and the person has authorized that notices or other communications may be made available in that manner and has not, before the date that the electronic message is sent, revoked that authorization in a manner specified by the Minister.

(25) Section 71(1)(h) is amended by adding “or partial exemption” **after** “exemption”.

(23) Section 65 presently reads:

65 Where a notice or other document is to be served on or is to be sent or given to a person by the Minister or an officer under this Act, the notice or document may be served on or sent or given to the person by personal service, fax, registered or regular mail or any other method specified in the regulations.

(24) Sections added regarding the mailing or sending of notices and other documents.

(25) Section 71(1)(h) presently reads:

71(1) The Lieutenant Governor in Council may make regulations

(h) prescribing the types of evidence of exemption for the purpose of sections 8 and 18;

(26) Subsections (2)(a), (c) and (e), (3), (4), (5), (6), (7)(a)(i), (ii) and (v) and (b), (8)(a), (9), (10), (11), (12), (13) and (25) are deemed to have come into force on March 27, 2015.

(27) Subsection (7)(a)(iii) and (iv) are deemed to have come into force on November 1, 2015.

Perpetuities Act

Amends RSA 2000 cP-5

4(1) The *Perpetuities Act* is amended by this section.

(2) Section 22.1(1) is amended by striking out “section 1(2)(g.011) of the *Alberta Corporate Tax Act*” and substituting “section 1(1)(p.2) of the *Alberta Personal Income Tax Act*”.

Tobacco Tax Act

Amends RSA 2000 cT-4

5(1) The *Tobacco Tax Act* is amended by this section.

(2) Section 3(1) is repealed and the following is substituted:

Computation of tax payable

3(1) Every consumer who purchases tobacco in Alberta shall at the time of purchase of the tobacco pay to the Crown a tax computed at the following rates:

- (a) on every cigarette or tobacco stick purchased by that consumer, \$0.225;
- (b) on every cigar purchased by that consumer, 116% of the taxable price of the cigar, with the tax payable on each cigar being not less than \$0.225 per cigar nor more than \$7.05 per cigar;
- (c) on every gram or part of a gram of any tobacco, other than cigarettes, tobacco sticks or cigars, purchased by that consumer, \$0.3375.

(3) Subsection (2) is deemed to have come into force on March 27, 2015.

(26) Coming into force of various provisions.

(27) Coming into force of subsection (7)(a)(iii) and (iv).

Perpetuities Act

4(1) Amends chapter P-5 of the Revised Statutes of Alberta 2000.

(2) Section 22.1(1) presently reads:

22.1(1) In this section, “qualifying environmental trust” means a qualifying environmental trust as defined in section 1(2)(g.011) of the Alberta Corporate Tax Act.

Tobacco Tax Act

5(1) Amends chapter T-4 of the Revised Statutes of Alberta 2000.

(2) Section 3(1) presently reads:

3(1) Every consumer who purchases tobacco in Alberta shall at the time of purchase of the tobacco pay to the Crown a tax computed at the following rates:

- (a) on every cigarette or tobacco stick purchased by that consumer, \$0.20;*
- (b) on every cigar purchased by that consumer, 103% of the taxable price of the cigar, with the tax payable on each cigar being not less than \$0.20 per cigar nor more than \$6.27 per cigar;*
- (c) on every gram or part of a gram of any tobacco, other than cigarettes, tobacco sticks or cigars, purchased by that consumer, \$0.30.*

(3) Coming into force of subsection (2).

(4) Section 3(1) is repealed and the following is substituted:

Computation of tax payable

3(1) Every consumer who purchases tobacco in Alberta shall at the time of purchase of the tobacco pay to the Crown a tax computed at the following rates:

- (a) on every cigarette or tobacco stick purchased by that consumer, \$0.25;
- (b) on every cigar purchased by that consumer, 129% of the taxable price of the cigar, with the tax payable on each cigar being not less than \$0.25 per cigar nor more than \$7.83 per cigar;
- (c) on every gram or part of a gram of any tobacco, other than cigarettes, tobacco sticks or cigars, purchased by that consumer, \$0.375.

(5) Subsection (4) is deemed to have come into force on October 28, 2015.

(6) Section 11(1) is amended by striking out “mailing” and substituting “sending”.

(4) Section 3(1), as at March 27, 2015, reads:

3(1) Every consumer who purchases tobacco in Alberta shall at the time of purchase of the tobacco pay to the Crown a tax computed at the following rates:

- (a) on every cigarette or tobacco stick purchased by that consumer, \$0.225;*
- (b) on every cigar purchased by that consumer, 116% of the taxable price of the cigar, with the tax payable on each cigar being not less than \$0.225 per cigar nor more than \$7.05 per cigar;*
- (c) on every gram or part of a gram of any tobacco, other than cigarettes, tobacco sticks or cigars, purchased by that consumer, \$0.3375.*

(5) Coming into force of subsection (4).

(6) Section 11(1) presently reads:

11(1) A person who objects

- (a) to not being issued a licence,*
- (b) to the person's licence not being renewed,*
- (c) to the person's licence being suspended or cancelled,*
- (d) to not being registered,*
- (e) to the person's registration being suspended or cancelled,*
- (f) to an assessment of tax, interest or penalty, or*
- (g) to not being issued a refund,*

may, within 90 days after the day of mailing of the notice, serve on the Minister a notice of objection in the form provided by the Minister setting out the reasons for the objection and the relevant facts.

(7) Section 11.1(6) is amended by striking out “mailed or otherwise communicated in writing” **and substituting** “sent”.

(8) Section 11.2(1) is amended by striking out “after the day on which notification of the decision was mailed or otherwise communicated to the person in writing” **and substituting** “after the day a notification under section 11.1(5) was sent to the person”.

(9) Section 19.3(5) is amended by striking out “on the person by the Minister” **and substituting** “by the Minister on the person”.

(10) Section 39 is amended

(a) in subsection (1)

(i) in clause (a) by striking out “or” at the end of subclause (ii), adding “or” at the end of subclause (iii) and adding the following after subclause (iii):

(iv) if the person has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address,

(7) Section 11.1(6) presently reads:

11.1(6) Where an application made under subsection (1) is granted, the notice of objection is deemed to have been served on the day on which notification of the decision was mailed or otherwise communicated in writing to the person who made the application.

(8) Section 11.2(1) presently reads:

11.2(1) A person who has made an application under section 11.1 may apply to the Court to have the application granted after

(a) the Minister has refused the application, or

(b) 90 days has elapsed after service of the application under section 11.1 and the Minister has not notified the person of the Minister's decision,

but no application under this section may be made after the expiration of 90 days after the day on which notification of the decision was mailed or otherwise communicated to the person in writing.

(9) Section 19.3(5) presently reads:

(5) An authorization granted under this section in respect of a person must be served on the person by the Minister within 72 hours after it is granted except where the judge orders the authorization to be served at some other time specified in the authorization, and where a notice of assessment has not been served on the person at or before the time of the application, the notice of assessment must be served together with the authorization.

(10) Section 39 presently reads:

39(1) Except where this Act provides otherwise, where a notice or other document is to be served on or is to be sent or given to a person by the Minister or an officer under this Act, the notice or document may be served on or sent or given to

(a) a person other than a corporation or cooperative,

(ii) in clause (b) by striking out “or” at the end of subclause (ii), adding “or” at the end of subclause (iii) and adding the following after subclause (iii):

(iv) if the corporation has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address,

(iii) in clause (c) by striking out “or” at the end of subclause (ii), adding “or” at the end of subclause (iii) and adding the following after subclause (iii):

(iv) if the cooperative has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address.

(b) in subsections (2)(a) and (3)(a) by striking out “faxed” and substituting “sent by fax or other form of electronic transmission”.

- (i) *by being mailed to the person by ordinary or registered mail addressed to the person to whom the notice or document is directed at that person's last address known to the Minister,*
 - (ii) *by personal service, or*
 - (iii) *if the person has provided the Minister with a fax number, by fax to that number,*
- (b) *a corporation,*
- (i) *in accordance with section 256 of the Business Corporations Act,*
 - (ii) *by registered mail addressed to the corporation at the corporation's last address known to the Minister, or*
 - (iii) *if the corporation has provided the Minister with a fax number, by fax to that number,*
- and*
- (c) *a cooperative,*
- (i) *in accordance with section 347 of the Cooperatives Act,*
 - (ii) *by registered mail addressed to the cooperative at the cooperative's last address known to the Minister, or*
 - (iii) *if the cooperative has provided the Minister with a fax number, by fax to that number.*
- (2) *If the person on or to whom a notice or other document is to be served, sent or given under this Act carries on business under a name or style other than the person's own name, the notice or document,*
- (a) *for the purposes of being mailed or faxed, may be addressed to the name or style under which the person carries on business, and*
 - (b) *for the purposes of personal service, is deemed to have been served if it has been left with an adult person employed at the place of business of the person to whom the notice or document is directed.*

(11) The following is added after section 39:

Date notice or document mailed or sent

39.1 For the purposes of this Act, where a notice or other document is mailed or sent by fax or other form of electronic transmission, it is presumed to be mailed or sent, as the case may be, on the date of that notice or other document.

Electronic notice sent

39.2(1) For the purposes of this Act, if a notice or other communication in respect of a person is made available in electronic format such that it can be read or perceived by a person or a computer system or other similar device, the notice or other communication is presumed to be sent to the person and received by the person on the date that an electronic message is sent, to the electronic address most recently provided before that date by the person to the Minister for the purposes of this subsection, informing the person that a notice or other communication requiring the person's immediate attention is available in the person's secure electronic account.

(2) For the purposes of subsection (1), a notice or other communication is considered to be made available if it is posted by the Minister in the person's secure electronic account and the person has authorized that notices or other communications may be made available in that manner and has not, before the date that the electronic message is sent, revoked that authorization in a manner specified by the Minister.

(3) If the persons on or to whom a notice or other document is to be served, sent or given under this Act carry on business in partnership, the notice or document,

(a) for the purposes of being mailed or faxed, may be addressed to the partnership name, and

(b) for the purposes of personal service, is deemed to have been served if it

(i) has been served on one of the partners, or

(ii) has been left with an adult person employed at the place of business of the partnership.

(11) Sections added regarding the sending of notices and other documents.

Tourism Levy Act

Amends RSA 2000 cT-5.5

6(1) The *Tourism Levy Act* is amended by this section.

(2) Section 10.1(5) is amended by striking out “on the person by the Minister” and substituting “by the Minister on the person”.

(3) Section 16(1) is amended by striking out “mailing” and substituting “sending”.

(4) Section 16.2(1) is amended by striking out “after the day on which notification of the decision was mailed to the person or otherwise communicated in writing to the person” and substituting “after the day a notification under section 16.1(5) was sent to the person”.

(5) Section 17(1) is amended by striking out “mailed to the objector or otherwise communicated in writing to the objector” and substituting “sent to or served on the objector”.

Tourism Levy Act

6(1) Amends chapter T-5.5 of the Revised Statutes of Alberta 2000.

(2) Section 10.1(5) presently reads:

(5) An authorization granted under this section in respect of a person must be served on the person by the Minister within 72 hours after it is granted except where the judge orders the authorization to be served at some other time specified in the authorization, and where a notice of assessment has not been served on the person at or before the time of the application, the notice of assessment must be served together with the authorization.

(3) Section 16(1) presently reads:

16(1) A person who objects to a notice of assessment under section 3.1, 5, 6.1, 8, 8.1, 14(3) or 14.1(3) or a notice of refusal, suspension or cancellation under section 2.1 may, within 90 days after the day of mailing of the notice, serve on the Minister a notice of objection in the prescribed form setting out the reasons for the objection and the relevant facts.

(4) Section 16.2(1) presently reads:

16.2(1) A person who has made an application under section 16.1 may apply to the Court to have the application granted after

(a) the Minister has refused the application, or

(b) 90 days has elapsed after service of the application under section 16.1 and the Minister has not notified the person of the Minister's decision,

but no application under this section may be made after the expiration of 90 days after the day on which notification of the decision was mailed to the person or otherwise communicated in writing to the person.

(5) Section 17(1) presently reads:

(6) Section 30 is amended

(a) in subsection (1)

(i) in clause (a) by striking out “or” at the end of subclause (ii), adding “or” at the end of subclause (iii) and adding the following after subclause (iii):

(iv) if the person has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address,

(ii) in clause (b) by striking out “or” at the end of subclause (ii), adding “or” at the end of subclause (iii) and adding the following after subclause (iii):

(iv) if the corporation has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address,

(iii) in clause (c) by striking out “or” at the end of subclause (ii), adding “or” at the end of subclause (iii) and adding the following after subclause (iii):

(iv) if the cooperative has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address.

17(1) A person who has served a notice of objection under section 16(1) may appeal to the Court to have the action or decision taken by the Minister vacated or varied

- (a) where the Minister has, under section 16(4), confirmed or varied the action or decision taken by the Minister or served a new notice of assessment, or*
- (b) after 90 days has elapsed after service of the notice of objection and the Minister has not acted under section 16(4),*

but no appeal under this section may be instituted after the expiration of 90 days from the day a notification under section 16(4) was mailed to the objector or otherwise communicated in writing to the objector.

(6) Section 30 presently reads:

30(1) Except where this Act provides otherwise, where a notice or other document is to be served on or is to be sent or given to a person by the Minister or an officer under this Act, the notice or document may be served on or sent or given to

- (a) a person other than a corporation or cooperative,*
 - (i) by being mailed to the person by ordinary or registered mail addressed to the person to whom the notice or document is directed at that person's last address known to the Minister,*
 - (ii) by personal service, or*
 - (iii) if the person has provided the Minister with a fax number, by fax to that number,*
- (b) a corporation,*
 - (i) in accordance with section 256 of the Business Corporations Act,*
 - (ii) by registered mail addressed to the corporation at the corporation's last address known to the Minister, or*
 - (iii) if the corporation has provided the Minister with a fax number, by fax to that number,*

(b) in subsections (2)(a) and (3)(a) by striking out “faxed” and substituting “sent by fax or other form of electronic transmission”.

(7) The following is added after section 30:

Date notice or document mailed or sent

30.1 For the purposes of this Act, where a notice or other document is mailed or sent by fax or other form of electronic

and

(c) a cooperative,

- (i) in accordance with section 347 of the Cooperatives Act,*
- (ii) by registered mail addressed to the cooperative at the cooperative's last address known to the Minister, or*
- (iii) if the cooperative has provided the Minister with a fax number, by fax to that number.*

(2) If the person on or to whom a notice or other document is to be served, sent or given under this Act carries on business under a name or style other than the person's own name, the notice or document,

- (a) for the purposes of being mailed or faxed, may be addressed to the name or style under which the person carries on business, and*
- (b) for the purposes of personal service, is deemed to have been served if it has been left with an adult person employed at the place of business of the person to whom the notice or document is directed.*

(3) If the persons on or to whom a notice or other document is to be served, sent or given under this Act carry on business in partnership, the notice or document,

- (a) for the purposes of being mailed or faxed, may be addressed to the partnership name, and*
- (b) for the purposes of personal service, is deemed to have been served if it*
 - (i) has been served on one of the partners, or*
 - (ii) has been left with an adult person employed at the place of business of the partnership.*

(7) Sections added regarding the sending of notices and other documents.

transmission, it is presumed to be mailed or sent, as the case may be, on the date of that notice or other document.

Electronic notice sent

30.2(1) For the purposes of this Act, if a notice or other communication in respect of a person is made available in electronic format such that it can be read or perceived by a person or a computer system or other similar device, the notice or other communication is presumed to be sent to the person and received by the person on the date that an electronic message is sent, to the electronic address most recently provided before that date by the person to the Minister for the purposes of this subsection, informing the person that a notice or other communication requiring the person's immediate attention is available in the person's secure electronic account.

(2) For the purposes of subsection (1), a notice or other communication is considered to be made available if it is posted by the Minister in the person's secure electronic account and the person has authorized that notices or other communications may be made available in that manner and has not, before the date that the electronic message is sent, revoked that authorization in a manner specified by the Minister.

RECORD OF DEBATE

Stage	Date	Member	From	To
		Questions and Comments	From	To
Stage	Date	Member	From	To
		Questions and Comments	From	To
Stage	Date	Member	From	To
		Questions and Comments	From	To
Stage	Date	Member	From	To
		Questions and Comments	From	To