

2020 Bill 5

Second Session, 30th Legislature, 69 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 5

**FISCAL MEASURES AND TAXATION
ACT, 2020**

THE PRESIDENT OF TREASURY BOARD AND MINISTER OF FINANCE

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 5

BILL 5

2020

FISCAL MEASURES AND TAXATION ACT, 2020

(Assented to , 2020)

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

Education Act

Amends SA 2012 cE-0.3

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

(2) The following is added after section 143:

Accumulated surplus fund

143.1(1) A board that establishes an accumulated surplus fund that is not a capital reserve fund or an endowment fund may make a payment, or transfer money, from the fund only with the prior approval of the Minister.

(2) The Minister may, on any conditions that the Minister prescribes, permit or require a board to make a payment, or transfer money, from an accumulated surplus fund referred to in subsection (1).

(3) This section is repealed on September 1, 2022.

(3) This section has effect on September 1, 2020.

Explanatory Notes

Education Act

1(1) Amends chapter E-0.3 of the Statutes of Alberta, 2012.

(2) Accumulated surplus fund.

(3) Coming into force.

Insurance Act

Amends RSA 2000 cl-3

2(1) The *Insurance Act* is amended by this section.

(2) Section 637 is amended by adding the following after clause (m):

- (n) “side account” means an account that is associated with or part of a contract of life insurance and is intended to hold amounts in excess of the maximum amount permitted to be held under a contract of life insurance that is exempt from accrual taxation pursuant to the *Income Tax Act* (Canada).

(3) The following is added after section 668:

Amounts held under life insurance policies

668.1(1) In this section, “actuarial basis” means the assumptions and methods generally accepted and used by Fellows of the Canadian Institute of Actuaries to establish the cost of life insurance in relation to the contingencies of human life.

(2) Subject to any lesser limit provided under the terms of a contract of life insurance,

- (a) with respect to a contract of life insurance that is exempt from accrual taxation pursuant to the *Income Tax Act* (Canada), the amount that may be held in a side account must not exceed the sum of
 - (i) the amount that would be required to pay future costs of insurance, related premium taxes, administrative fees or charges, and
 - (ii) the additional amount, if any, that could in the future be held under the contract of life insurance on an

Insurance Act

2(1) Amends chapter I-3 of the Revised Statutes of Alberta 2000.

(2) Section 637 presently reads in part:

637 In this Subpart,

(m) “insured” means

(i) in the case of group insurance, in the provisions of this Subpart relating to the designation of beneficiaries or personal representatives as recipients of insurance money and their rights and status, the group life insured, and

(ii) in all other cases, the person who makes a contract with an insurer.

(3) Amounts held under life insurance policies.

accrual tax exempt basis under the *Income Tax Act* (Canada),

- (b) with respect to a contract of life insurance that is not exempt from accrual taxation pursuant to the *Income Tax Act* (Canada), the amount that may be held under a contract of life insurance together with any associated side account must not exceed the amount required to pay future costs of insurance, related premium taxes, administrative fees or charges, and
- (c) the amounts in clauses (a) and (b) are as determined from time to time by the insurer on an actuarial basis using the remaining lifetime of the person then insured under the contract of life insurance.

(3) Any amount that exceeds the limits set out in subsection (2) is not and has never been a premium and cannot be held under a contract of life insurance or in an associated side account regardless of the date of issue of the contract.

(4) This section has retroactive effect to a contract of life insurance that exists as of the coming into force of this section, and any such contract is deemed to be amended to the extent necessary to make the contract consistent with this section.

(5) This section does not apply to annuities.

Post-secondary Learning Act

Amends SA 2003 cP-19.5

3(1) The *Post-secondary Learning Act* is amended by this section.

(2) Section 59(3) is amended by striking out “approved under section 103” **and substituting** “contained in the investment management agreement entered into under section 78”.

(3) Section 67(1.1) is amended by striking out “Lieutenant Governor in Council” **and substituting** “Minister”.

Post-secondary Learning Act

3(1) Amends chapter P-19.5 of the Statutes of Alberta, 2003.

(2) Section 59(3) presently reads:

(3) Notwithstanding subsection (1), the board of a public post-secondary institution shall not engage in or carry on any activity that is not within the mandate of the public post-secondary institution approved under section 103.

(3) Section 67(1.1) presently reads:

(4) Section 73 is amended by striking out “Lieutenant Governor in Council” wherever it occurs and substituting “Minister”.

(1.1) A board shall not, without the prior approval of the Lieutenant Governor in Council,

- (a) sell or exchange any interest in land, other than donated land, that is held by and being used for the purposes of the board, or*
- (b) lease for a term that exceeds 5 years any land held by the board unless the lease is to a person that will use the land for the purpose of providing support services to the students, faculty or staff of the public post-secondary institution.*

(4) Section 73 presently reads:

73(1) Subject to the approval of the Lieutenant Governor in Council, a board, for the purposes of the public post-secondary institution, may from time to time borrow any sums of money the board requires and may from time to time issue notes, bonds, debentures or other securities that

- (a) bear interest at a rate or rates determined by the board,*
- (b) are in a denomination or denominations determined by the board,*
- (c) are payable as to principal and interest*
 - (i) in the currency or currencies of any country or countries,*
 - (ii) at any place or places,*
 - (iii) at any time or times, and*
 - (iv) in any manner,*
determined by the board,
- (d) may be made redeemable in whole or in part in advance of maturity*
 - (i) at any time or times,*
 - (ii) on any terms, and*
 - (iii) at any price or prices, either with or without premium,*

(5) Section 78 is repealed and the following is substituted:

determined by the board, and

(e) may be issued in amounts that will realize the net sum required by the board for the purposes of the public post-secondary institution.

(2) When the authorizing resolution of a board made under subsection (1) contains a recital or declaration that the amount of the notes, bonds, debentures or other securities authorized by the resolution is necessary to realize the net sum required for the purposes of the public post-secondary institution, the recital or declaration is conclusive proof of the facts stated in it.

(3) Subject to the approval of the Lieutenant Governor in Council, a board may sell or otherwise dispose of any notes, bonds, debentures or other securities on any terms and conditions it considers advisable, either at their par value or at less or more than their par value, and may charge, pledge, hypothecate, deposit or deal with any of those securities as collateral security.

(4) Any notes, bonds, debentures or other securities and the coupons, if any, attached to them must be in the form and must be executed in the manner and by the persons determined by the board.

(5) In this section, "purposes of the public post-secondary institution" includes

(a) acquiring any real property;

(b) erecting, repairing, adding to, furnishing or equipping any building;

(c) the repayment or refunding from time to time of the whole or any part of any borrowings made by the board;

(d) the payment of any other liability or indebtedness of the board;

(e) the carrying out of any of the powers and duties of the board.

(5) Section 78 presently reads:

78(1) In this section and sections 79 and 80, "board" includes the governing body of a publicly funded private post-secondary institution assigned to the Independent Academic Institutions sector under section 102.2(3)(b).

**Investment management agreements,
budgets and capital plans**

78(1) In this section and sections 79 and 80, “board” includes the governing body of a publicly funded private post-secondary institution assigned to the Independent Academic Institutions sector under section 102.2(3)(b).

(2) A board shall enter into an investment management agreement with the Minister that includes

- (a) the mandate of the institution,
- (b) performance metrics for the institution, and
- (c) anything else determined by the Minister.

(3) The mandate of a public post-secondary institution referred to in subsection (2)(a) must be consistent with the role of the sector to which the public post-secondary institution has been assigned under section 102.2(2).

(4) The Minister may establish the form of the agreement referred to in subsection (2) and the date by which the agreement must be entered into.

(5) The board shall prepare and approve a budget, which must be submitted to the Minister on or before the date specified by the Minister.

(6) The board of a public post-secondary institution shall not submit a budget in which consolidated operating expense exceeds consolidated operating revenue unless the board has the written approval of the Minister to do so.

(7) The board of a public post-secondary institution must prepare and approve a capital plan, which must be submitted to the Minister on or before the date specified by the Minister.

(8) The following are deemed to satisfy the requirement of a board as the governing body of an accountable organization under section 10(2) of the *Fiscal Planning and Transparency Act* to prepare and give to the Minister a business plan for each fiscal year in the form, at a time and containing the information acceptable to the Minister:

(2) Each year a board must prepare and approve a comprehensive institutional plan that includes

(a) a business plan, including a budget, and

(b) any other information required by the Minister.

(3) The plan approved under subsection (2) must be submitted to the Minister on or before the date specified by the Minister.

(4) The board of a public post-secondary institution shall not submit a budget in which consolidated operating expense exceeds consolidated operating revenue unless the board has the written approval of the Minister to do so.

- (a) the entering into by the board with the Minister of an agreement under subsection (2) that applies to that fiscal year;
- (b) the preparation and approval by the board of a budget under subsection (5) and of a capital plan under subsection (7), and the submission of the budget and the capital plan to the Minister in the form and containing the information acceptable to the Minister on or before the date specified by the Minister.

(6) Section 103 is repealed.

Public Education Collective Bargaining Act

Amends SA 2015 cP-36.5

4(1) The *Public Education Collective Bargaining Act* is amended by this section.

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

(6) Section 103 presently reads:

103(1) The board of each public post-secondary institution must prepare a statement in the form established by the Minister setting out the mandate of the public post-secondary institution and must submit that statement to the Minister for approval.

(2) The Minister may approve the mandate of a public post-secondary institution if the mandate is consistent with the role of the sector to which the public post-secondary institution has been assigned under section 102.2(2).

(3) The board of a public post-secondary institution may not engage in or carry on any activity that is not within its approved mandate.

(4) Unless authorized to do so by the Minister, a publicly funded private post-secondary institution assigned to the Independent Academic Institutions sector under section 102.2(2) may not use any funds received as a grant from the Minister under the Government Organization Act to carry on an activity that is inconsistent with the role of that sector.

Public Education Collective Bargaining Act

4(1) Amends chapter P-36.5 of the Statutes of Alberta, 2015.

(2) Section 1(1)(k) presently reads:

1(1) In this Act,

- (k) “Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;

(3) Section 2 is amended

- (a) **by renumbering section 2 as section 2(1);**
- (b) **in subsection (1) by striking out “The” and substituting “Subject to this Act, the”;**
- (c) **by adding the following after subsection (1):**
 - (2) Part 2, Division 8 of the *Labour Relations Code* does not apply to TEBA or ATA.

(4) Section 9 is amended

- (a) **in subsection (1) by adding “under section 8(5) or (6)” after “a local matter”;**
- (b) **by adding the following after subsection (2):**
 - (3) TEBA and ATA, or the arbitrator under section 8(6), may not negotiate, or adjudicate, which matters are central matters or local matters in any manner that is inconsistent with this section.

(5) Section 11(4) is amended by striking out “by the trustees designated under section 16(3)” and substituting “by TEBA”.

(6) Section 15(2) is repealed and the following is substituted:

(k) “Minister” means the Minister of Education, except in section 8(6), in which it means the Minister of Jobs, Skills, Training and Labour;

(3) Section 2 presently reads:

2 The Labour Relations Code applies with respect to matters to which this Act applies, but if there is a conflict or inconsistency between

(a) this Act or the regulations under this Act, and

(b) the Labour Relations Code,

this Act or the regulations apply.

(4) Section 9 presently reads:

9(1) For the purposes of determining whether a matter is a central matter or a local matter, a matter is a central matter if either of the following applies:

(a) the matter could result in a reasonably significant impact on expenditures for one or more employers;

(b) the matter involves issues common to most of the parties to the collective agreements that can be addressed in central bargaining more appropriately than in local bargaining.

(2) If neither subsection (1)(a) nor (b) applies, the matter is a local matter.

(5) Section 11(4) presently reads:

(4) An agreement between TEBA and ATA with respect to central terms must be ratified, in accordance with the regulations, by the trustees designated under section 16(3) and by the employees in the bargaining units.

(6) Section 15(2) presently reads:

(2) There shall be a board of directors of TEBA appointed or elected in accordance with the regulations, which shall include

- (a) 2 or more directors appointed by the Minister, and
- (b) 2 or more directors who are trustees elected by and from among the trustees designated under section 16(3).

(2.1) The TEBA chair and acting chair shall be designated by order by the Minister from among the directors referred to in subsection (2)(a).

(2.2) The TEBA vice-chair and acting vice-chair shall be designated by and from among the directors referred to in subsection (2)(b).

(7) Section 19 is amended

(a) in clause (b)

- (i) by striking out “selection” and substituting “election”;**
- (ii) by striking out “and its officers”;**

(b) in clause (h) by adding the following after subclause (i):

- (i.1) who may establish the fees;

(c) in clause (m) by striking out “initial”;

(d) in clause (t) by striking out “the methods of”.

(2) There shall be a board of directors of TEBA appointed or selected in accordance with the regulations, which may include one or more directors appointed by the Minister.

(7) Section 19 presently reads in part:

19 The Lieutenant Governor in Council may make regulations

- (b) respecting the composition of the board of directors, including the appointment or selection of the members of the board of directors and its officers and their terms of appointment;*
- (h) respecting fees that are payable by the employers for the purpose of section 18, including
 - (i) the manner of determining the amount of the fees;*
 - (ii) matters relating to the payment of the fees;*
 - (iii) the consequences of failure to pay the fees, which may include providing that an employer that does not pay a fee by the specified deadline forfeits its entitlement to vote during a specified period;**
- (m) prescribing the initial bylaws of TEBA;*
- (t) respecting the methods of ratification for the purpose of section 11(4);*

Tourism Levy Act

Amends RSA 2000 cT-5.5

5(1) The *Tourism Levy Act* is amended by this section.

(2) Section 1 is amended

(a) in subsection (1)

(i) in clause (a)

(A) by striking out “club or other similar establishment in Alberta,” **and substituting** “residential unit, club or other similar establishment in Alberta, or lodging prescribed in the regulations,”;

(B) by adding the following after subclause (i):

(i.1) lodging that is not listed on an online marketplace and for which the purchase price for the unit of lodging is less than \$30 per day, or less than \$210 per week;

(i.2) lodging that is provided by a person who does not list the lodging on an online marketplace and

(A) whose gross revenue in the previous 12 months from the provision of lodging in Alberta is less than \$5000,

(B) whose reasonable estimate of gross revenue in the 12 months after the 12 months referred to in paragraph (A) from the provision of lodging in Alberta is less than \$5000, and

(C) subject to the regulations, who has satisfied the requirements set out in paragraphs (A) and (B) at all times since this subclause came into effect;

(C) by repealing subclause (ii);

(D) by repealing subclause (vii) and substituting the following:

Tourism Levy Act

5(1) Amends chapter T-5.5 of the Revised Statutes of Alberta 2000.

(2) Section 1 presently reads in part:

1(1) In this Act,

- (a) *“accommodation” means lodging that is provided for consideration in a hotel, motel, apartment building, hostel, lodging house, boarding house, bed and breakfast, club or other similar establishment in Alberta, including the right to use lodging acquired with the purchase of a prepaid vacation package, but does not include the following:*
 - (i) *lodging that is occupied by the same individual continuously for a period of 28 days or more;*
 - (ii) *subject to subsection (2), lodging that is provided in an establishment in which there are fewer than 4 bedrooms available for rent separately;*
 - (vii) *other lodging that is exempted by the regulations;*
- (f) *“officer” means, except in sections 2.1(4)(b), 22(1)(b) and (2)(b) and 37,*
 - (i) *a member of the Royal Canadian Mounted Police,*
 - (ii) *a police officer,*
- (g) *“operator” means a person who sells, offers for sale or otherwise provides accommodation in Alberta;*
 - (i) *“purchase price” means the consideration that is given for accommodation, except that*
 - (i) *if the accommodation acquired consists of lodging together with one or more meals, transportation or other goods or services, the purchase price is the consideration that is, in the Minister’s opinion, reasonably attributable to the lodging alone;*

(vii) lodging that is prescribed in the regulations as not being accommodation;

(ii) by adding the following after clause (f):

(f.1) “online broker” means the operator of an online marketplace;

(f.2) “online marketplace” means, subject to the regulations, a digital accommodation platform through which transactions in relation to accommodation located in Alberta are enabled or facilitated and by which payment for the accommodation is collected on behalf of the operator;

(iii) in clause (g) by striking out “means” and substituting “means, except in clause (f.1),”;

(iv) in clause (i) by striking out “the consideration that is given for accommodation” and substituting “the consideration, including any fee or type of fees prescribed in the regulations, that is given for accommodation”;

(v) by adding the following after clause (j):

(j.1) “residential unit” means

(i) a house, cottage or another similar dwelling,

(ii) a duplex or townhouse,

(iii) an apartment or condominium,

(iv) a part of a multi-use building that is used for a residential use,

(v) land that is attributable to a building, or part of a building, referred to in any of subclauses (i) to (iv) and that is used for a residential use, or

(vi) a type of building, structure or land prescribed in the regulations;

- (ii) if any portion of the consideration given for accommodation is other than money, the purchase price is the price*
 - (A) of similar accommodation rented or available for rent to another person by the same operator on the day or days the purchaser occupies the accommodation, or*
 - (B) that is, in the Minister's opinion, reasonably attributable to the accommodation;*
 - (iii) if the accommodation acquired is in respect of a prepaid vacation package under which the purchaser acquires the right to use the accommodation during intervals specified in the prepaid vacation package contract, the purchase price includes the consideration that is given for any initial or ongoing maintenance fees in respect of the accommodation;*
 - (j) "purchaser" means a person who acquires accommodation for the purchaser's own use or for use by another, and includes a contractor referred to in section 2(1.1);*
- (2) Accommodation includes lodging in an establishment referred to in subsection (1)(a)(ii) during any period when more than 3 bedrooms in the establishment are rented.*

(b) by repealing subsection (2).

(3) Section 2(1.1) is repealed and the following is substituted:

(1.1) Where an operator provides lodging free of charge to a person (in this subsection and subsection (3.1) referred to as the “contractor”) performing services for the operator, or to a person engaged by the contractor for the purpose of performing those services, the contractor shall pay a tourism levy at the applicable rate specified in subsection (1) based on the purchase price

- (a) of similar lodging rented or available for rent to another person by the operator on the day or days the lodging is provided, or
- (b) that is, in the Minister’s opinion, attributable to the lodging.

(4) Section 2.1(2) is amended by striking out “If a person” and substituting “Subject to the regulations, if a person”.

(5) Section 3.1 is amended

- (a) in subsection (1) by striking out “An operator” and substituting “Subject to the regulations, an operator”;**
- (b) in subsection (3) by striking out “subsection (1),” and substituting “subsection (1) or if the regulations provide that subsection (1) does not apply to the operator,”.**

(3) Section 2(1.1) presently reads:

(1.1) Where a room is occupied by a person (in this subsection and subsection (3.1) referred to as the "contractor") performing services for an operator who provides the room free of charge to the contractor, the contractor shall pay a tourism levy at the applicable rate specified in subsection (1) based on the purchase price

- (a) of a similar room rented or available for rent to another person by the operator on the day or days the contractor occupies the room, or*
- (b) that is, in the Minister's opinion, attributable to the room.*

(4) Section 2.1(2) presently reads:

(2) If a person sells, offers for sale or otherwise provides accommodation in respect of more than one establishment, the person must be registered in respect of each establishment.

(5) Section 3.1 presently reads in part:

3.1(1) An operator who has collected from a purchaser a tourism levy in an amount greater than required under section 2 shall refund the overpayment to the purchaser within the time specified by the Minister in a written notice to the operator.

(3) If an operator fails or refuses to refund an overpayment of a tourism levy to a purchaser under subsection (1),

- (a) the Minister may refund the overpayment to the purchaser, and*
- (b) if the operator had not previously remitted to the Minister the amount of the overpayment, the overpayment is deemed to be a tourism levy and the Minister may assess the operator for the amount of the overpayment in accordance with section 5 as if the amount of the overpayment were a tourism levy.*

(6) The following is added after section 3.1:

Assumption of duties by online broker

3.2(1) Subject to the regulations, the Minister may authorize an online broker to register, to collect tourism levies, to remit tourism levies or to file returns, or to do anything else that an operator is required to do under this Act, on behalf of an operator, in respect of the sale of accommodation by the operator enabled or facilitated by the online broker's online marketplace.

(2) An online broker who has been authorized to act on behalf of an operator under subsection (1) shall notify, in accordance with the regulations, the operator of the duties that the online broker has been authorized to discharge on the operator's behalf.

(3) Subject to the regulations, if an online broker fails to discharge a duty the online broker is authorized under subsection (1) to discharge on behalf of the operator, both the operator and the online broker are jointly and severally liable for any levy, penalty, interest or other amount related to, arising from or connected with the failure to discharge the duty.

(7) Section 10 is amended by adding the following after subsection (3):

(3.1) The Minister shall apply any amount received under this section to the account of the debtor and shall notify the debtor of the amount received.

(8) Section 22 is amended

- (a) in subsection (1) by striking out** "by a notice served personally or by registered letter" **and substituting** "by serving a written notice,";
- (b) in subsection (2) by striking out** "by a notice served personally or by registered letter," **and substituting** "by serving a written notice,".

(6) Assumption of duties by online broker.

(7) Section 10 presently reads in part:

(3) The receipt of the Minister for money paid under this section is a good and sufficient discharge of the amount owing by the debtor to the extent of that payment.

(8) Section 22 presently reads in part:

22(1) The Minister may, for any purpose related to the administration or enforcement of this Act or the regulations, by a notice served personally or by registered letter

(a) demand that an operator, or

(b) when an operator is a partnership or corporation, demand that a partner or the president or another officer or manager, secretary or any director, agent or representative of the partnership or corporation,

(9) Section 23.1 is amended

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

(2) Subject to the regulations, an operator must file a return for a collection period by way of electronic filing.

(b) in subsection (3) by striking out “by an operator referred to in subsection (2)”.

(10) Section 30 is repealed and the following is substituted:

Service, etc.

30 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 the person by personal service, electronic transmission, registered or regular mail or any method specified in the regulations.

provide or produce any information or additional information or any document within a reasonable period of time stipulated in the notice.

(2) The Minister may, for any purpose related to the administration or enforcement of this Act or the regulations, by a notice served personally or by registered letter, demand that

(a) a person holding an amount for or paying or liable to pay any amount to an operator, or

(b) a partner, president or other officer, director or agent of any person holding an amount for or paying or liable to pay any amount to an operator

provide or produce any information or additional information or any document within the reasonable period of time stipulated in the notice.

(9) Section 23.1 presently reads in part:

(2) An operator who meets the criteria specified in writing by the Minister may file a return for a collection period by way of electronic filing.

(3) A return of an operator for a collection period that is sent by way of electronic filing by an operator referred to in subsection (2) is deemed to have been filed on the day that the Minister acknowledges that the return has been received.

(10) 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,

- (iii) *if the person has provided the Minister with a fax number, by fax to that number, or*
- (iv) *if the person has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address,*

(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,*
- (iii) *if the corporation has provided the Minister with a fax number, by fax to that number, or*
- (iv) *if the corporation has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address,*

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,*
- (iii) *if the cooperative has provided the Minister with a fax number, by fax to that number, or*
- (iv) *if the cooperative has provided the Minister with an electronic address, by a form of electronic transmission to that electronic address.*

(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 sent by fax or other form of electronic transmission, may be addressed to the name or style under which the person carries on business, and*

(11) Section 40(1) is amended

(a) in clause (b) by striking out “providing for a refund” and substituting “respecting the refunding”;

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

(b.1) respecting the application of the requirement to refund an overpayment under section 3.1(1) to operators or classes of operators, including the circumstances under which section 3.1(1) does not apply to the operators or classes of operators;

(c) by repealing clause (d) and substituting the following:

(d) prescribing lodgings or classes of lodging as being or not being an accommodation for the purposes of this Act;

(d.1) respecting the circumstances in which the requirement set out in section 1(1)(a)(i.2)(C) does not apply for the purpose of determining whether lodging that is provided by a person who does not list the lodging on an online marketplace is excluded from the definition of

(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 sent by fax or other form of electronic transmission, 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) Section 40(1) presently reads in part:

40(1) The Lieutenant Governor in Council may make regulations

(b) providing for a refund of the whole or any part of a tourism levy paid under this Act and prescribing the records, material and information to be furnished on any application for a refund;

(d) prescribing lodging or classes of lodging as not being accommodation for the purposes of this Act;

(o) respecting the registration of persons under section 2.1.

accommodation, including authorizing the Minister to determine such circumstances;

- (d.2) respecting the definition of online marketplace;
- (d.3) prescribing fees or types of fees as being consideration that is given for accommodation when determining purchase price;
- (d.4) prescribing types of buildings, structures or land as being a residential unit for the purposes of this Act;
- (d.5) respecting the assumption of duties by an online broker under section 3.2, including
 - (i) how an online broker may obtain the authorization of the Minister to act on behalf of an operator,
 - (ii) the notification of an operator of the duties that the online broker has been authorized to discharge on the operator's behalf, and
 - (iii) the liability of an operator or of an online broker when the online broker fails to discharge a duty the online broker is authorized to discharge on behalf of the operator;

(d) by repealing clause (o) and substituting the following:

- (o) respecting the registration of persons under section 2.1, including the circumstances in which a person selling, offering for sale or otherwise providing accommodation in respect of more than one establishment is not required to be registered in respect of each establishment;
- (p) respecting the requirement to file a return for a collection period by way of electronic filing, including the circumstances in which an operator is not required to file a return for a collection period by way of electronic filing;
- (q) respecting the service, sending and giving of notices and other documents under this Act.

(12) This section comes into force on Proclamation.

(12) Coming into force.

