

2022 Bill 2

Third Session, 30th Legislature, 71 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 2

FINANCIAL STATUTES AMENDMENT ACT, 2022

THE PRESIDENT OF TREASURY BOARD AND MINISTER OF FINANCE

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 2

BILL 2

2022

FINANCIAL STATUTES AMENDMENT ACT, 2022

(Assented to , 2022)

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

Alberta Corporate Tax Act

Amends RSA 2000 cA-15

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

(2) Section 30.01 is amended by striking out “subsections 132(5.1) and (5.2)” and substituting “subsections 132(5.1), (5.2) and (5.3)”.

(3) Subsection (2) applies to taxation years in the manner set out in subsection 27(2) of the *Budget Implementation Act, 2021, No. 1* (Canada).

(4) Section 39.1 is amended

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

Repayment of excess tax

39.1(1) If, at any time after the beginning of a taxation year,

Explanatory Notes

Alberta Corporate Tax Act

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

(2) Section 30.01 presently reads:

30.01 When a corporation is or becomes a beneficiary under a mutual fund trust, subsections 132(5.1) and (5.2) and sections 132.1 and 132.11 of the federal Act apply for the purposes of determining the income of the corporation under this Act.

(3) Application to tax year.

(4) Section 39.1 presently reads:

39.1(1) If a corporation has paid an amount on account of tax payable for a taxation year under section 38(1)(a) and, before the expiration of the taxation year, the corporation declares in the prescribed form that

(a) the amount paid is in excess of the tax payable by it for the taxation year, and

- (a) a corporation has, in respect of tax payable by the corporation under this Act for the taxation year, paid an amount on account of tax payable for that taxation year under section 38(1)(a),
- (b) it is reasonable to conclude that the total amount of those payments exceeds the amount of tax that will be payable by the corporation under this Act for the taxation year, and
- (c) the Provincial Minister is satisfied that making those payments has caused or will cause undue hardship to the corporation,

the Provincial Minister may pay to the corporation all or part of the excess referred to in clause (b).

(b) in subsection (2) by striking out “equals any amount that”.

(5) Section 43 is amended

(a) by repealing subsection (1)(b)(iii) and substituting the following:

(iii) is made

(A) as a consequence of a transaction involving the corporation and a non-resident person with whom the corporation was not dealing at arm’s length, or

(B) in respect of any income, loss or other amount in relation to a foreign affiliate of the corporation,

(b) in subsection (1)(b)(iii)(A) by adding “, as defined in subsection 247(1) of the federal Act,” after “as a consequence of a transaction”;

(c) in subsection (1.02)(b)(iii) by adding “, income, loss or other amount” after “the transaction”.

(b) it will suffer great financial hardship because it has paid an amount in excess of tax payable,

the Provincial Minister may pay to the corporation all or part of the amount that the corporation has declared to be in excess of the tax payable for the taxation year.

(2) The amount or portion of the amount paid on account of tax payable under section 38(1)(a) by a corporation that equals any amount that is paid by the Provincial Minister to the corporation under subsection (1) is deemed not to have been paid for the purposes of this Act.

(5) Section 43 presently reads in part:

(1) The Provincial Minister may at any time make an assessment, reassessment or additional assessment of tax for a taxation year, interest or penalties, if any, payable under this Act by a corporation, notify in writing any corporation by whom a return for a taxation year has been filed that no tax is payable for the year, or determine the corporation's entitlement to and the amount, if any, of a refundable tax credit for a taxation year, except that an assessment, reassessment or additional assessment may be made after the corporation's normal reassessment period in respect of the year only if

(b) the assessment, reassessment or additional assessment is made before the day that is 3 years after the end of the normal reassessment period for the corporation in respect of the year and

(iii) is made as a consequence of a transaction involving the corporation and a non-resident person with whom the corporation was not dealing at arm's length,

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

(6) Subsections (5)(a) and (c) apply to taxation years that begin after February 26, 2018.

(7) Subsection (5)(b) applies to taxation years in respect of which the normal reassessment period for the corporation ends after March 18, 2019.

(8) Section 55(1) is amended by striking out “and control and supervise all persons employed to carry out or enforce this Act”.

(9) Section 66(1) is amended by striking out “Minister’s Department” and substituting “Provincial Minister’s Department”.

(10) Section 77(5) is amended

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

- (a.1) to a person employed or engaged by the Government of Alberta in the Provincial Minister’s Department to be used solely for the purpose of the collection of
 - (i) amounts owing to Her Majesty in right of Alberta, or
 - (ii) amounts that Her Majesty in right of Alberta is authorized to collect or recover under a law of Alberta on behalf of another person;

(b) in clause (b)(i) by adding “to be” after “the tax information is”.

(b) where subsection (1)(b) or (b.1) applies to the assessment, reassessment or additional assessment,

(iii) the transaction referred to in subsection (1)(b)(iii),

(6) Application to tax year.

(7) Application to tax year.

(8) Section 55(1) presently reads:

55(1) The Provincial Minister shall administer and enforce this Act and control and supervise all persons employed to carry out or enforce this Act.

(9) Section 66(1) presently reads:

66(1) The Provincial Minister may for any purpose related to the administration or enforcement of this Act authorize any person whether or not the person is an officer of the Minister's Department to make any inquiry the person considers necessary with reference to anything relating to the administration or enforcement of this Act.

(10) Section 77(5) presently reads in part:

(5) Tax information may be communicated as follows:

(b) to a person employed or engaged by the Government of Canada or the government of a province in the administration or enforcement of a taxation statute of Canada or of that province if

(i) the tax information is used solely for the purposes of administering or enforcing the taxation statute, and

(11) Section 81(1) is amended by striking out “Minister’s Department” and substituting “Provincial Minister’s Department”.

(12) Section 82 is repealed and the following is substituted:

Procedures

82(1) Where by this Act or a regulation, provision is made for sending by registered letter a request for information, notice or demand, an affidavit of an officer of the Provincial 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
 - (i) the post office certificate of registration of the letter or a true copy of the relevant portion thereof, and
 - (ii) a true copy of the request, notice or demand

shall, in the absence of proof to the contrary, be received as evidence of the sending and of the request, notice or demand.

(2) Where by this Act or a regulation, provision is made for personal service of a request for information, notice or demand, an affidavit of an officer of the Provincial Minister’s Department setting out that

(11) Section 81(1) presently reads:

81(1) An information or complaint under this Act may be laid or made by an officer of the Minister's Department, by a member of the Royal Canadian Mounted Police or by a person authorized by the Provincial Minister and when an information or complaint purports to have been laid or made under this Act it is deemed to have been laid or made by a person authorized by the Provincial Minister and shall not be called in question for lack of authority of the informant or complainant except by the Provincial Minister or by some person acting for the Provincial Minister or Her Majesty.

(12) Section 82 presently reads:

82(1) Where by this Act or a regulation, provision is made for sending 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.

(2) If by this Act or a regulation a person is required to make a return, statement, answer or certificate, an affidavit of an officer of the Minister's Department setting out that the officer has charge of the appropriate records and that after a careful examination and search of the records the officer has been unable to find in a given case that the return, statement, answer or certificate, as the case may be, has been made by the person shall be admitted in evidence as proof, in the absence of evidence to the contrary, that the person did not make the return, statement, answer or certificate, as the case may be.

- (a) the officer has knowledge of the facts in the particular case,
- (b) a request, notice or demand was served personally on a named day on the person to whom it was directed, and
- (c) the officer identifies as an exhibit attached to the affidavit a true copy of the request, notice or demand

shall, in the absence of proof to the contrary, be received as evidence of the personal service and of the request, notice or demand.

(3) Where by this Act or a regulation, provision is made for sending a notice to a person by fax or other form of electronic transmission, an affidavit of an officer of the Provincial Minister's Department setting out that

- (a) the officer has knowledge of the facts in the particular case,
- (b) the notice was sent by fax or other form of electronic transmission to the person on a named day, and
- (c) the officer identifies as exhibits attached to the affidavit copies of
 - (i) an electronic message confirming the notice has been sent to the person, and
 - (ii) the notice

shall, in the absence of proof to the contrary, be received as evidence of the sending and of the notice.

(4) If by this Act or a regulation a person is required to make a return, statement, answer or certificate, an affidavit of an officer of the Provincial Minister's Department setting out that the officer has charge of the appropriate records and that after a careful examination and search of those records the officer has been unable to find in a given case that the return, statement, answer or certificate, as the case may be, has been made by the person shall, in the absence of proof to the contrary, be received as evidence that in that case that person did not make the return, statement, answer or certificate, as the case may be.

(3) If by this Act or a regulation a corporation is required to make a return, statement, answer or certificate, an affidavit of an officer of the Minister's Department setting out that the officer has charge of the appropriate records and that after careful examination of the records the officer has found that the return, statement, answer or certificate was filed or made on a particular day shall be admitted in evidence as proof, in the absence of evidence to the contrary, that it was filed or made on that day and not prior to that day.

(4) An affidavit of an officer of the Department of Finance setting out that the officer has charge of the appropriate records and that a document annexed to the affidavit is a document or true copy of a document or a print-out of an electronic document made by or on behalf of the Provincial Minister or some person exercising the powers of the Provincial Minister or by or on behalf of a corporation is evidence of the nature and contents of the document.

(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 sent 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.

(6) When evidence is offered under this section by an affidavit from which it appears that the person making the affidavit is an officer of the Minister's Department, it is not necessary to prove the person's signature or that the person is such an officer nor is it necessary to prove the signature or official character of the person before whom the affidavit was sworn.

(5) If by this Act or a regulation a corporation is required to make a return, statement, answer or certificate, an affidavit of an officer of the Provincial Minister's Department setting out that the officer has charge of the appropriate records and that after careful examination of those records the officer has found that the return, statement, answer or certificate was filed or made on a particular day shall, in the absence of proof to the contrary, be received as evidence that it was filed or made on that day and not prior thereto.

(6) An affidavit of an officer of the Provincial Minister's Department setting out that the officer has charge of the appropriate records and that a document annexed to the affidavit is a document or true copy of a document or a print-out of an electronic document made by or on behalf of the Provincial Minister or a person exercising a power of the Provincial Minister or by or on behalf of a corporation is evidence of the nature and contents of the document.

(7) An affidavit of an officer of the Provincial 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 those records shows that a notice of assessment for a particular taxation year or a notice of determination was sent 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, in the absence of proof to the contrary, be received as evidence of the statements contained in it.

(8) Where evidence is offered under this section by an affidavit from which it appears that the person making the affidavit is an officer of the Provincial Minister's Department, it is not necessary to prove the person's signature or that the person is such an officer nor is it necessary to prove the signature or official character of the person before whom the affidavit was sworn.

(13) Section 84(4) and (5) are amended by striking out “shall be admitted in evidence as proof, in the absence of evidence to the contrary,” **and substituting** “shall, in the absence of proof to the contrary, be received as evidence”.

Alberta Health Care Insurance Act

Amends RSA 2000 cA-20

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

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

- (b) “basic health services” means the following classes of goods and services:
 - (i) insured services;
 - (ii) those services that are provided by a dentist in the field of oral and maxillofacial surgery and are specified as basic health services in the regulations but are not within the definition of insured services;
 - (iii) optometric services;
 - (iv) services and appliances provided by a podiatrist;
 - (v) goods and services classified as basic health services by the regulations under section 16;

(13) Section 84 presently reads in part:

(4) In a prosecution for an offence under this Act, the production of a return, application, certificate, statement or answer required by or under this Act or a regulation purporting to have been filed or delivered by or on behalf of the person charged with the offence or to have been made or signed by the person or on the person's behalf shall be admitted in evidence as proof, in the absence of evidence to the contrary, that the return, application, certificate, statement or answer was filed or delivered by or on behalf of that person or was made or signed by the person or on the person's behalf.

(5) Every certificate issued by the Provincial Minister as to the taxable income of a corporation shall be admitted in evidence as proof, in the absence of evidence to the contrary, that the taxable income of a corporation is in the amount set out in the certificate.

Alberta Health Care Insurance Act

2(1) Amends chapter A-20 of the Revised Statutes of Alberta 2000.

(2) Section 1(b) presently reads:

1 In this Act,

(b) "basic health services" means

(i) insured services,

(ii) those services that are provided by a dentist in the field of oral and maxillofacial surgery and are specified in the regulations but are not within the definition of insured services,

(iii) optometric services,

(v) services and appliances provided by a podiatrist,

(vi) services classified as basic health services by the regulations;

(3) Section 2 is amended by striking out “section 1(b)(ii), (iii), (v) or (vi)” and substituting “section 1(b)(ii), (iii), (iv) or (v)”.

(4) Section 4 is amended

(a) by adding the following after subsection (2):

(2.1) The Minister is not bound by a claim for benefits submitted, or by information provided in respect of a claim for benefits, by or on behalf of any person and shall assess a claim for benefits in accordance with this Act and the regulations notwithstanding the claim for benefits submitted or information provided.

(2.2) When assessing claims under subsection (2), the Minister may select a random sample of claims for assessment and apply a statistical methodology, including extrapolation based on the assessment of the random sample of claims, to the population of claims from which the sample was drawn.

(2.3) No order under proceedings referred to in subsection (2.4) may be made varying or vacating an amount assessed under subsection (2) by reason only that the amount assessed was determined from a random sample of claims and by the application of a statistical methodology, including extrapolation, to the population of claims from which the sample was drawn.

(2.4) An assessment of a claim under subsection (2) is, subject to being varied or vacated on appeal under subsection (6), valid and binding notwithstanding any error, defect or omission in the assessment or in any proceeding under this Act relating to it.

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

(4) A claim for benefits is not payable under this Act until the information required under this Act and the regulations is provided to the Minister and the Minister is satisfied that

(a) a health service was provided to a person,

(3) Section 2 presently reads:

2 The Lieutenant Governor in Council may by regulation declare any basic health services referred to in section 1(b)(ii), (iii), (v) or (vi) to be insured services for the purposes of the Plan.

(4) Section 4 presently reads in part:

(2) All claims for benefits are subject to assessment and approval by the Minister and the amount of the benefits to be paid and the person to whom the benefits are to be paid shall be determined in accordance with this Act and the regulations.

(4) The Minister may withhold payment of benefits for health services until the Minister is satisfied that the person was a resident at the time the services were provided.

(5) For the purposes of subsection (4), a certificate of registration under the Health Insurance Premiums Act is proof, in the absence of evidence to the contrary, that the person is a resident if the certificate was in effect at the time the service was provided to that person.

- (b) the person was a resident at the time the health service was provided, and
- (c) the claim for benefits is appropriate for the health service provided.

(c) by adding the following after subsection (5):

(6) The Minister shall notify the practitioner, resident or person referred to in section 20.1 concerned by mail or electronic notification of a denial of payment of a claim assessed under subsection (2) and the practitioner, resident or person referred to in section 20.1 so notified may appeal the assessment to the Court of Queen's Bench by way of application if the application is returnable within 60 days after the date on which that person was notified.

(5) Section 14 is amended by renumbering it as section 14(1) and adding the following after subsection (1):

- (2)** A prosecution of an offence under subsection (1) must not be commenced more than 6 years after,
 - (a) if the offence is of a continuing nature, the last day on which the alleged offence occurred, or
 - (b) in any other case, the day on which the alleged offence occurred.

(6) Section 16(1) is amended by adding the following after clause (c):

- (c.1) respecting benefits payable in respect of basic health services referred to in section 1(b)(ii), (iii), (iv) or (v) provided to residents or classes of residents, including eligibility criteria and conditions under which the benefits are payable;

(7) Section 17 is amended

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

- (a.1) specifying the goods and services that are included within a class of basic health services referred to in section 1(b)(ii), (iii) or (iv);

(5) Section 14 presently reads:

14 A person who contravenes section 9, 10, 11 or 12 is guilty of an offence and liable to a fine of not more than

(a) \$10 000 for the first offence, and

(b) \$20 000 for the 2nd and each subsequent offence.

(6) Adds regulation-making authority.

(7) Section 17 presently reads:

17 The Minister may make regulations

(a) respecting the rates of benefits in respect of basic health services or extended health services;

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

- (d) specifying goods or services referred to in section 1(b)(iii) or (iv) that are basic health services
 - (i) for a prescribed period of time, or
 - (ii) for the duration of a specified event.

(8) Section 18 is amended

- (a) in subsection (2) in the portion preceding clause (a) by adding “a reassessment is appropriate in the circumstances, including when” after “in the opinion of the Minister,”;**
- (b) in subsection (3) by striking out “shall include” and substituting “may include”;**
- (c) by adding the following after subsection (4.1):**

(4.2) The Minister is not bound by a claim for benefits submitted, or by information provided in respect of a claim for benefits, by or on behalf of any person and shall reassess a claim for benefits in accordance with this Act and the regulations notwithstanding the claim for benefits submitted or information provided.

(4.3) When reassessing claims under subsection (1) or (2), the Minister may select a random sample of claims for reassessment and apply a statistical methodology, including extrapolation based on the reassessment of the random sample of claims, to the population of claims from which the sample was drawn.

(4.4) No appeal under subsection (8) shall be allowed by reason only that the amount under appeal was determined from a random sample of claims and by the application of a statistical methodology, including extrapolation, to the population of claims from which the sample was drawn.

(4.5) A reassessment of a claim under subsection (1) or (2) is, subject to being varied or vacated on appeal under subsection (8), valid and binding notwithstanding any error, defect or

- (b) *respecting the manner in which benefits are to be paid and the persons to whom benefits are to be paid, the conditions of payment and the information required to be submitted in connection with claims for benefits;*
- (c) *specifying, within the classes prescribed by the Lieutenant Governor in Council, the goods and services that are basic health services or extended health services for the purpose of the Plan.*

(8) Section 18 presently reads in part:

- (2) *The Minister may, with respect to any claim for benefits, reassess the claim when, in the opinion of the Minister,*
 - (a) *the claim relates to a health service of a kind that the practitioner concerned has provided to the practitioner's patients with a frequency that, in the circumstances, is unjustifiable,*
 - (b) *the total amount of benefits paid for the service was, in the circumstances, greater compensation to the practitioner or person referred to in section 20.1 for that service than it should have been,*
 - (c) *the service provided was, in the circumstances, inappropriate or unnecessary,*
 - (d) *the service provided could have been replaced by another professionally acceptable service for which a lower rate of benefits was payable, or*
 - (e) *in the case of a service provided by a physician, the service was not medically required.*
- (3) *In reassessing claims pursuant to subsection (2), the Minister shall have regard to all the circumstances that, without limitation, shall include*
 - (a) *normal patterns of practice in Alberta of practitioners of the same profession who carry on similar types of practice in similar circumstances;*
 - (b) *accepted standards of practice in Alberta of the profession of the practitioner concerned;*

omission in the reassessment or in any proceeding under this Act relating to it.

(d) by repealing subsection (5)(a)(ii) and substituting the following:

- (ii) by proceedings on a certificate registered with the Court of Queen's Bench under subsection (5.2), or

(e) by adding the following after subsection (5):

(5.1) The Minister may certify an excess amount referred to in subsection (5)(a) as an amount payable to the Minister by the resident, practitioner or person referred to in section 20.1 after

- (a) the expiry of the appeal period under subsection (8), if no application for an appeal is made, or
- (b) if an application for an appeal is made, the day on which the Court dismisses the application, the application or appeal is discontinued or final judgment is given in the appeal confirming an excess amount.

(5.2) A certificate under subsection (5.1) shall, on production to the clerk of the Court of Queen's Bench at the judicial centre closest to the place where the resident, practitioner or person referred to in section 20.1 resides or has an office according to the records of the Minister's Department, be registered in the Court as a judgment of the Court and when registered has the same force and effect, and all proceedings may be taken on it, as if the certificate were a judgment obtained in the Court for a debt in the amount specified in the certificate.

(5.3) Any fees paid by the Minister for the registration of a certificate under subsection (5.2) or for the filing of a writ of enforcement under the *Land Titles Act* may be included in the amount specified in the certificate.

(9) Section 37(1) is amended by striking out "The Minister" and substituting "Notwithstanding section 40.1(2), the Minister".

(c) in cases referred to in subsection (2)(b), the amount that would have been reasonable compensation for the service provided, in view of the time and degree of skill involved in providing the service.

(4.1) The Minister may establish a roster of practitioners and members of the public who may be appointed to committees established under subsection (4).

(5) When the Minister reassesses claims pursuant to subsection (1) or (2), the Minister may make any appropriate adjustment in the amounts paid with respect to the claim and

(a) if the amounts paid were in excess of the benefits payable under the adjustment, recover the excess from the resident, practitioner or person referred to in section 20.1, as the case may be,

(i) by withholding from any benefits payable to the resident, practitioner or person referred to in section 20.1, as the case may be, an amount equivalent to the excess,

(ii) by civil action as though the excess were a debt owing to the Crown in right of Alberta, or

(iii) pursuant to an agreement between the Minister and the affected resident, practitioner or person referred to in section 20.1 providing for the payment of the excess,

or

(b) if the amounts paid were less than the benefits payable under the adjustment, pay to the resident, practitioner or person referred to in section 20.1 to whom the benefits were paid, as the case may be, the amount of the deficiency.

(9) Section 37(1) presently reads:

37(1) The Minister may establish one or more benefits review committees.

(10) The following is added after section 39:

**Requirement for information, documents
or access to premises**

39.01(1) In this section, “authorized person” means a person who is expressly authorized by the Minister for the purposes of this section.

(2) In addition to any other requirement under this Act, the Minister may, for any purpose related to the administration or enforcement of Part 1, 2 or 3 of this Act, including the collection of any amount payable to the Minister by any person, by notice served personally or by registered mail, require a person to do any of the following within a reasonable period stipulated in the notice:

- (a) provide any information;
- (b) produce any document or record;
- (c) provide an authorized person access to premises in which information, documents or records required under clause (a) or (b) are located.

(3) A notice referred to in subsection (2) must set out

- (a) a reasonable period of not less than 7 days within which the information or access must be provided or the document or record must be produced,
- (b) a description of the information, document or record sought or the premises to which access is sought, and
- (c) information respecting the order that may be made under subsection (6) if the person fails to provide the information or access sought or to produce the document or record sought within the period set out in clause (a).

(4) An authorized person may, for a purpose related to the administration and enforcement of Part 1, 2 or 3 of this Act,

- (a) make inquiries of any person, and
- (b) on being provided access to premises referred to in subsection (2)(c),

(10) Requirement for information, documents or access to premises.

- (i) examine, take extracts from or make copies of any relevant document or record maintained on the premises, and
- (ii) use any electronic data processing equipment at or in respect of the premises and examine, take extracts from, make copies of or print any data contained in or available to the data processing equipment.

(5) Any person who has custody or control of the electronic data processing equipment referred to in subsection (4)(b)(ii) shall, on request, assist the authorized person with the use of the equipment.

(6) On summary application by the Minister to the Court of Queen's Bench, a judge may order a person to provide any information or access to premises, or produce any document or record, sought by the Minister under subsection (2) if the judge is satisfied that

- (a) the person was required under subsection (2) to provide the information or access to the premises, or produce the document or record, and did not do so, and
- (b) in the case of information, a document or a record, the information, document or record is not protected from disclosure by solicitor-client privilege.

(7) An application under subsection (6) must not be heard before the end of 5 clear days from the day the notice of application is served on the person against whom the order is sought.

(8) A judge making an order under subsection (6) may impose any conditions in respect of the order that the judge considers appropriate.

(11) This section comes into force on Proclamation.

(11) Coming into force.

Alberta Personal Income Tax Act

Amends RSA 2000 cA-30

3(1) The *Alberta Personal Income Tax Act* is amended by this section.

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

Deductions

7 The amounts that may be deducted under this Division and Division 6 may be deducted only from the amount of tax payable under section 6.1, except that the amount under section 13, and the amounts under sections 21 and 23 that can reasonably be considered to be in respect of an amount included in computing the individual's split income for the year, may also be deducted from tax payable under section 47 to the extent that the total of the excepted amounts exceeds the amount of tax payable under section 6.1.

(3) Section 13(2) is amended in the formula in clause (a)(ii)(A) in the description of B by striking out “section 63 or 64 of the federal Act” and substituting “section 63 or 64 of the federal Act, as modified by section 64.01 of that Act,”.

Alberta Personal Income Tax Act

3(1) Amends chapter A-30 of the Revised Statutes of Alberta 2000.

(2) Section 7 presently reads:

7 The amounts that may be deducted under this Division and Division 6 may be deducted only from the amount of tax payable under section 6.1, except that amounts under sections 21 and 23 may also be deducted from tax payable under section 47.

(3) Section 13(2) presently reads:

(2) Where an individual is entitled to deduct an amount under subsection 118.3(1) of the federal Act for the purpose of computing the individual's tax payable for a taxation year under Part I of the federal Act, for the purpose of computing the tax payable under this Act for a taxation year by the individual, or that would be so payable if the individual were liable under section 3 to pay tax for the year, there may be deducted an amount determined by the formula

$$A \times (\$14\,940 + B)$$

where

A is the specified percentage for the year;

B is

(a) where the individual has not attained the age of 18 years before the end of the year, the amount, if any, by which

(i) \$11 212

exceeds

(ii) the amount, if any, by which

(4) Section 23(1)(b)(ii)(C) is amended by striking out “paragraphs 110(1)(d) to (d.3), (f), (g) and (j) of the federal Act” **and substituting** “paragraphs 110(1)(d) to (g) of the federal Act”.

(5) Section 28(c) is repealed and the following is substituted:

- (c) “earned income” of an individual for a taxation year has the same meaning as in subsection 63(3) of the federal Act, as modified, where applicable, under paragraph 63(3.1)(b) of that Act;

(6) Section 36.1 is amended

(a) in subsection (1) by striking out “sections 8 to 19” **and substituting** “sections 8 to 20.1”;

(b) in subsection (2)

(i) in clause (a) by striking out “sections 8 to 19” **and substituting** “sections 8 to 20.1”;

(ii) in clause (b)(ii) by striking out “sections 8, 9 and 13” **and substituting** “sections 8, 9, 13 and 20.1”.

(A) *the total of all amounts each of which is an amount paid in the year for the care or supervision of the individual and included in computing a deduction under section 63 or 64 of the federal Act or section 12 of this Act for a taxation year*

exceeds

(B) *\$3057, and*

(b) *in any other case, \$0.*

(4) Updates references to federal Act.

(5) Section 28(c) presently reads:

28 In this Division,

(c) *“earned income” of an individual for a taxation year has the same meaning as in subsection 63(3) of the federal Act;*

(6) Section 36.1 presently reads in part:

36.1(1) Where an individual is resident in Canada throughout part of a calendar year and throughout another part of the calendar year is non-resident, this section applies in computing the amounts that may be deducted under sections 8 to 19 for the purposes of this Act.

(2) Where an individual is resident in Canada throughout part of a calendar year and throughout another part of the calendar year is non-resident, for the purpose of computing the individual's tax payable under this Act for the year,

(a) *the amounts deductible for the year under sections 8 to 19 in respect of the part of the year that is not included in the period or periods referred to in clause (b) are computed as though such part were the whole taxation year, and*

(b) *the individual is allowed only*

(ii) *such part of the deductions permitted under sections 8, 9 and 13 as can reasonably be considered applicable*

(7) Section 37 is amended

- (a) by striking out “sections 8 to 19” and substituting “sections 8 to 20.1”;**
- (b) in clause (b) by striking out “sections 8, 9 and 13” and substituting “sections 8, 9, 13 and 20.1”.**

(8) Sections 38, 39 and 40 are amended by striking out “18 and 19” wherever it occurs and substituting “18, 19 and 20.1”.

to the period or periods in the year throughout which the individual is resident in Canada, computed as though that period or those periods were the whole taxation year.

(7) Section 37 presently reads:

37 Despite sections 8 to 19, for the purpose of computing an individual's tax payable under this Act for a taxation year that ends in a calendar year in which the individual becomes bankrupt, the individual is allowed only

- (a) such of the deductions as the individual is entitled to under sections 10, 11, 12, 13.1, 18 and 19 as can reasonably be considered wholly applicable to the taxation year, and*
- (b) such part of the deductions as the individual is entitled to under sections 8, 9 and 13 as can reasonably be considered applicable to the taxation year,*

except that the total of the amounts so deductible for all taxation years of the individual in the calendar year under any of those provisions cannot exceed the amount that would have been deductible under that provision in respect of the calendar year if the individual had not become bankrupt.

(8) Sections 38, 39 and 40 presently read:

38 Despite sections 8, 9, 11, 12, 13, 17, 18 and 19, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(3), the amount that may be deducted under those provisions must not exceed the portion of such amount determined by the formula

$$A \times \frac{C - D}{C}$$

where

A is the total of those credits under sections 8, 9, 11, 12, 13, 17, 18 and 19 that the individual is entitled to claim;

C and D are the individual's amounts for the year as described in section 6.1(3).

39 Despite sections 8 to 13.1 and 17 to 23, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(4), the amount that may be deducted under those sections must not exceed the portion of such amount determined by the formula

$$A \times \frac{C}{D}$$

where

A is the total of those credits under sections 8, 9, 11, 12, 13, 17, 18 and 19 that the individual is entitled to claim;

C and *D* are the individual's amounts for the year as described in section 6.1(4).

40(1) Despite sections 8, 9, 11, 12, 13, 17, 18 and 19, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(5), the amount that may be deducted under those provisions must not exceed the portion of such amount determined by the formula

$$A \times \frac{(C - D)}{C}$$

where

A is the total of those credits under sections 8, 9, 11, 12, 13, 17, 18 and 19 that the individual is entitled to claim, and

C and *D* are the individual's amounts for the year as described in section 6.1(5).

(2) Despite sections 8 to 13.1 and 17 to 23, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(7), the amount that may be deducted under those sections must not exceed the portion of such amount determined by the formula

$$A \times \frac{C}{D}$$

where

(9) Section 41 is amended

- (a) in subsection (1) by striking out “section 13.1” and substituting “sections 13.1 and 20.1”;**
- (b) in subsection (2) in the formula in the description of A by striking out “18 and 19” and substituting “18, 19 and 20.1”.**

(10) Section 42 is amended by striking out “17, 12, 11” and substituting “17, 20.1, 12, 11”.

A is the total of those credits under sections 8, 9, 11, 12, 13, 17, 18 and 19 that the individual is entitled to claim, and

C and D are the individual's amounts for the year as described in section 6.1(7).

(9) Section 41 presently reads:

41(1) Sections 8, 9, 10 and 12 of this Act, section 13 of this Act with respect to the application of subsections 118.3(2) and (3) of the federal Act and section 13.1 of this Act do not apply for the purpose of computing the tax payable under this Act for a taxation year by an individual who at no time in the year is resident in Canada unless all or substantially all of the individual's income for the year is included in computing the individual's taxable income earned in Canada for the year.

(2) For an individual referred to in section 6.1(6), the amount that may be deducted under subsection (1) for the year must not exceed the portion of such amount determined by the formula

$$A \times \frac{C}{D}$$

where

A is the total of those credits under sections 8, 9, 11, 12, 13, 18 and 19 that the individual is entitled to claim, and

C and D are the individual's amounts for the year as described in section 6.1(6).

(10) Section 42 presently reads:

42 In computing an individual's tax payable under this Act, the following provisions must be applied in the following order:

sections 8, 9, 19, 10, 13.1, 13, 17, 12, 11, 18, 21, 22, 27, 23 and 24.

(11) Section 47(2) is amended by striking out “the proposed”.

(12) Section 51 is amended

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

Estimates, assessment and payment of tax

51(1) Sections 150.1, 151, 152 and 153 of the federal Act, except subsections 153(1.02), (1.03) and (1.04) of that Act, apply for the purposes of this Act.

(b) in subsection (1) by striking out “152 and 153 of the federal Act, except subsections 153(1.02), (1.03) and (1.04)” and substituting “152, 153 of the federal Act, except subsections 153(1.02), (1.03) and (1.04) and sections 231.6, 231.7 and 231.8”.

(13) Section 52(1) is amended by striking out “, paragraph 104(23)(e)”.

(14) Section 79(5) is amended

(a) in clause (c)(i) by striking out “used” and substituting “to be used”;

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

(d.1) to a person employed or engaged by the Government of Canada to be used solely for the purposes of the formulation or analysis of tax policy or tax programs performed by a person or persons employed by the Government of Canada;

(c) in clause (g)(ii) by striking out “used” and substituting “to be used”.

(11) Section 47(2) presently reads:

(2) Section 120.4 of the federal Act applies for the purposes of this Act except that subsection (1) of this section applies instead of the proposed subsection 120.4(2) of the federal Act.

(12) Section 51(1) presently reads:

51(1) Sections 150.1, 151, 152 and 153 of the federal Act apply for the purposes of this Act.

(13) Section 52(1) presently reads:

52(1) Subsections 70(2) and 104(2), paragraph 104(23)(e) and sections 155, 156, 156.1, 158, 159, 160, 160.1, 160.2, 160.3 and 161, except subsection (4), of the federal Act apply for the purposes of this Act.

(14) Section 79(5) presently reads in part:

(5) Tax information may be communicated as follows:

- (c) to a person employed or engaged by the Government of Canada or the government of a province or territory in the administration or enforcement of a taxation statute of Canada or of that province or territory if*
 - (i) the tax information is used solely for the purposes of administering or enforcing the taxation statute, and*
- (g) to a person employed or engaged in the investigation or prosecution of offences under the Criminal Code (Canada) if*

(15) Section 81 is amended by striking out “231 to 231.5” and substituting “231 to 231.8”.

(16) Subsection (2) is deemed to have come into force on January 1, 2018.

(17) Subsections (3) and (5) to (10) are deemed to have come into force on January 1, 2020.

(18) Subsection (4) is deemed to have come into force on July 1, 2021.

(19) Subsection (12)(a) is deemed to have come into force on March 25, 2020.

(20) Subsections (12)(b) and (15) are deemed to have come into force June 29, 2021.

(21) Subsection (13) is deemed to have come into force on January 1, 2016.

Emissions Management and Climate Resilience Act

Amends SA 2003 cE-7.8

4(1) The *Emissions Management and Climate Resilience Act* is amended by this section.

(2) Section 7.1 is repealed.

(3) Section 60(1)(f.1) is repealed.

(ii) *the tax information is used solely for the purpose of investigating or prosecuting the offence referred to in the order made under section 80;*

(15) Section 81 presently reads:

81 Sections 231 to 231.5, 232, 233 and 236 of the federal Act apply for the purposes of this Act.

(16) Coming into force.

(17) Coming into force.

(18) Coming into force.

(19) Coming into force.

(20) Coming into force.

(21) Coming into force.

Emissions Management and Climate Resilience Act

4(1) Amends chapter E-7.8 of the Statutes of Alberta, 2003.

(2) Section 7.1 presently reads:

7.1 Subject to the regulations, the Minister may issue loan guarantees in respect of projects related to the programs and measures set out in section 7(1).

(3) Section 60(1) presently reads in part:

60(1) The Lieutenant Governor in Council may make regulations

(f.1) respecting the issuance of loan guarantees by the Minister under section 7.1;

Financial Administration Act

Amends RSA 2000 cF-12

5(1) The *Financial Administration Act* is amended by this section.

(2) Section 2(5) is amended by adding “57.1,” after “13(3),”.

(3) The following is added after section 57:

Additional power to raise money

57.1(1) In this section, “participant” means a person who is ordered to deposit surplus cash under subsection (2).

(2) Notwithstanding sections 56 and 57 and any other enactment, the Minister responsible may raise money by requiring, by order, a fund administrator, Provincial corporation or any other person whose financial results are included in the consolidated financial statements of the Province of Alberta to deposit its surplus cash with a financial institution determined by that Minister, and such deposits may be used by the Crown for any purpose.

(3) For the purpose of subsection (2), the Minister responsible may require a participant to enter into agreements or arrangements with financial institutions and the Crown.

(4) For the purpose of subsection (2), the Minister responsible may determine

(a) the amount of interest to be paid on a deposit, and

(b) any other terms and conditions in respect of a deposit.

(5) The Minister responsible may determine the surplus cash of a participant and may require a participant to provide any information the Minister considers necessary to make that determination.

(6) The Crown or a participant may give an indemnity to or guarantee the obligations of any person in respect of a deposit ordered under this section.

Financial Administration Act

5(1) Amends chapter F-12 of the Revised Statutes of Alberta 2000.

(2) Section 2(5) presently reads in part:

(5) This Act, except this section and sections 1, 5, 6, 7, 13(3), 77, 80 and 81, does not apply to the following:

(3) Additional power to raise money.

Fuel Tax Act

Amends SA 2006 cF-28.1

6(1) The *Fuel Tax Act* is amended by this section.

(2) Section 1(m) and (dd) are repealed.

(3) Section 10(1) is repealed and the following is substituted:

Duty of vendor

10(1) When a vendor sells fuel to a consumer described in section 8, the vendor shall pass on the benefit of the exemption or partial exemption to the consumer.

(4) Sections 16, 18(3), (4), (5) and (6) and 19(3) and (4) are repealed.

Fuel Tax Act

6(1) Amends chapter F-28.1 of the Statutes of Alberta, 2006.

(2) Section 1 presently reads in part:

(m) “farm fuel distribution allowance” means the farm fuel distribution allowance referred to in section 16;

(dd) “reduced price” means the total amount, including tax, otherwise payable per litre of fuel less the amount of tax and the amount set as the farm fuel distribution allowance;

(3) Section 10(1) presently reads:

10(1) When a vendor sells fuel to a consumer described in section 8, the vendor shall pass on the benefit of the tax exemption and, if applicable, the amount prescribed as the farm fuel distribution allowance, to the consumer.

(4) Sections 16, 18(3), (4), (5) and (6) and 19(3) and (4) presently read:

16(1) Subject to the regulations, the Minister may provide a farm fuel distribution allowance in respect of marked fuel used for farming operations in Alberta.

(2) The farm fuel distribution allowance under subsection (1) shall be in the prescribed amount per litre.

(3) If a consumer who holds a fuel tax exemption certificate has purchased or used fuel that is not marked fuel in prescribed circumstances, the Minister may, on application by the consumer, provide to the consumer in addition to any rebate under section 15 a grant in the prescribed amount per litre for the farm fuel distribution allowance.

(4) If the Minister refuses in whole or in part an application for a grant under subsection (3), the Minister shall give to the applicant a notice of disallowance specifying the amount of the disallowance and the reasons for it.

(5) Subject to the regulations, the Minister may on application by a vendor reimburse the vendor for the amount of the benefit of a

farm fuel distribution allowance the vendor has passed on to the consumer as required under section 10.

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

18(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 partial 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.*

(4) If a vendor sells marked fuel to a consumer in contravention of subsection (3), the vendor and the consumer are jointly and severally liable to pay to the Crown

- (a) the amount of tax the consumer would have been required to pay had the marked fuel not been sold at the reduced price, and*
- (b) the amount of the farm fuel distribution allowance provided in respect of the amount of marked fuel so sold.*

(5) A consumer who buys marked fuel for farming operations in Alberta at the reduced price shall not sell that marked fuel to another consumer for a purpose or use other than farming operations in Alberta.

(6) If a sale of marked fuel is made in contravention of subsection (5), the person who sold the marked fuel and the buyer or person to whom the marked fuel was delivered, as the case may be, are jointly and severally liable to pay to the Crown the amount of the farm fuel distribution allowance for each litre of marked fuel so sold.

19(3) No consumer who purchases marked fuel at the reduced price shall use the marked fuel for any purpose or use other than farming operations in Alberta.

(5) Section 20(2) is repealed and the following is substituted:

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

(6) Section 24(1) is amended by adding “or” at the end of clause (c) and by repealing clauses (d) and (e).

(4) A consumer who purchases marked fuel at the reduced price and who subsequently uses or permits that marked fuel to be used for a purpose or use contrary to subsection (3) is liable to pay to the Crown

- (a) the amount of tax with respect to the amount of marked fuel the Minister determines has been used for a purpose or use contrary to subsection (3) that the consumer would have been required to pay had the marked fuel not been purchased at the reduced price, and*
- (b) the amount of the farm fuel distribution allowance provided in respect of the amount of marked fuel the Minister determines has been used for a purpose or use contrary to subsection (3).*

(5) Section 20(2) 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 partially exempt from tax, and*
- (b) the amount of any farm fuel distribution allowance provided in respect of the amount of marked fuel in the possession of the person.*

(6) Section 24(1) presently reads in part:

24(1) In this section, "amount owing" by a person means

- (c) the amount by which a rebate provided to the person under section 15 exceeds the rebate to which the person was entitled,*
- (d) the amount by which a farm fuel distribution allowance or grant provided to the person under section 16 exceeds the farm fuel distribution allowance or grant to which the person was entitled,*
- (e) the amount by which a reimbursement provided to a vendor under section 16 exceeds the amount of reimbursement to which the vendor was entitled, or*

(7) Section 38 is amended

- (a) by repealing subsection (1)(e);**
- (b) in subsection (5) by striking out “by registered mail or personal service”.**

(8) Section 43(4) is amended by striking out “, an allowance, grant or reimbursement under section 16”.

(9) Section 57 is amended by striking out “18(1) or (3)” and substituting “18(1)”.

(10) Section 58 is amended by striking out “18(5),”.

(11) Section 59 is amended by striking out “, reimbursement”.

(7) Section 38 presently reads in part:

(1) A person who objects to

(e) a notice of disallowance under section 16(4) or (6),

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

(8) Section 43(4) presently reads:

(4) The Court may, in delivering judgment on an appeal, order payment or repayment of tax, a refund, credit or allowance under section 14, a rebate under section 15, an allowance, grant or reimbursement under section 16 and interest, penalties or costs of the appellant or the Minister.

(9) Section 57 presently reads in part:

57 A vendor who contravenes section 10 or 18(1) or (3) is guilty of an offence and liable

(10) Section 58 presently reads in part:

58 A consumer who contravenes section 4, 5, 6, 12, 17, 18(5), 19 or 20 is guilty of an offence and liable

(11) Section 59 presently reads:

59 A person who

(a) makes, participates in, assents to or acquiesces in the making of false or deceptive statements in an application, return, statement, record, report or document delivered or made under this Act or the regulations,

(b) destroys, alters, mutilates or disposes of the records of a person required to keep records under this Act or the regulations,

(c) makes or assents to or acquiesces in the making of false or deceptive entries or omits or assents to or acquiesces in the

(12) Section 63 is amended

- (a) by repealing subsections (1) and (1.1) and substituting the following:**

Communication of information

63(0.1) Except as authorized by this section, no person shall

- (a) knowingly communicate, or knowingly allow to be communicated, to any person information collected under this Act,
- (b) knowingly allow any person to have access to any information collected under this Act, or
- (c) knowingly use any information collected under this Act otherwise than for the purpose for which it was provided under this section.

(0.2) Subsection (0.1) applies whether the information is communicated

- (a) directly or indirectly by the inspection, copying or giving possession of a tax record,
- (b) by the direct or indirect use of the information, or
- (c) by any other method.

omitting of material particulars in the records of a person required to keep records under this Act or the regulations,

- (d) wilfully evades or attempts to evade compliance with this Act or the regulations, or*
- (e) conspires with any person to commit an offence described in clauses (a) to (d)*

is guilty of an offence and, in addition to any penalty otherwise provided for by this Act, is liable to a fine of not more than 300% of the tax evaded or sought to be evaded, the difference between the amount that should have been remitted and the amount remitted, or the refund, credit, allowance, reimbursement or rebate obtained or sought to be obtained, or to that fine and a term of imprisonment of not more than 2 years.

(12) Section 63 presently reads in part:

63(1) Information collected under this Act may be disclosed as necessary to

- (a) the Government of Canada,*
- (b) the government of a province or territory, or*
- (c) the government of any other jurisdiction*

if the information is used solely for the purpose of administering or enforcing a taxation statute of Canada or of that province, territory or other jurisdiction and the Government of Canada or government of that province, territory or other jurisdiction supplies the Government of Alberta with similar information under an information-sharing agreement.

(1.1) Information collected under this Act may be disclosed as necessary to the Minister responsible for the Emissions Management and Climate Resilience Act or any regulation under that Act for the purpose of administering or enforcing that Act or regulation.

(2) No person to whom information is disclosed under subsection (1), (1.1) or (1.2) shall further disclose or use that information for any purpose other than the purpose for which it was disclosed to that person.

(6) The Minister or the Minister responsible for the Emissions Management and Climate Resilience Act or any regulation under

(0.3) Subsection (0.1) does not apply in respect of

- (a) criminal proceedings, either by indictment or on summary conviction, that have been commenced by the laying of an information or the preferring of an indictment under an Act of the Parliament of Canada,
- (b) proceedings under the *Provincial Offences Procedure Act*, or
- (c) any legal proceedings relating to the administration or enforcement of this Act or any other Act of Alberta that provides for the imposition or collection of a tax.

(1) Information collected under this Act may be disclosed to a person employed or engaged by

- (a) the Government of Canada,
- (b) the government of a province or territory, or
- (c) the government of any other jurisdiction

in the administration or enforcement of a taxation statute of Canada or of that province, territory or other jurisdiction if the information is to be used solely for the purposes of administering or enforcing the taxation statute and the Government of Canada or government of that province, territory or other jurisdiction supplies the Government of Alberta with similar information under an agreement or arrangement.

(1.1) Information collected under this Act may be disclosed to

- (a) the Minister responsible for the *Emissions Management and Climate Resilience Act* for the purposes of administering or enforcing that Act,
- (b) the Minister responsible for the *Traffic Safety Act* for the purposes of administering or enforcing Alberta's participation in the International Registration Plan or another agreement under the *Traffic Safety Act* between the Government of Alberta and another jurisdiction governing the registration of commercial vehicles,

that Act may collect and use information as necessary for the purpose of formulating or analyzing tax, fiscal, enforcement, climate change or renewable fuels standard policy.

- (c) the Minister responsible for the *Mines and Minerals Act* for the purposes of administering or enforcing that Act,
- (d) a person employed or engaged by the Government of Alberta if the information is to be used solely for the purposes of administering this Act or any other taxation statute of Alberta, or
- (e) the person in respect of whom the information was received or any other person if the person in respect of whom the information was received authorizes in writing its release.

(b) in subsection (2) by striking out “(1), (1.1) or (1.2)” and substituting “(1) or (1.1)”;

(c) by adding the following after subsection (6):

(6.1) The Minister may publish or disclose to any person for any purpose information collected under this Act that

- (a) is readily available,
- (b) is in a summarized or statistical form, and
- (c) cannot, directly or indirectly, be associated with or identify a particular person.

(13) Section 70 is repealed and the following is substituted:

Waiver or cancellation of penalties or interest

70 Notwithstanding the *Financial Administration Act*, the Minister may waive or cancel all or any portion of any penalty or interest payable under this Act by a person, or refund all or any portion of any penalty or interest paid under this Act by a person,

- (a) at any time, if the waiver is in response to an application made by the person within the time set out in clause (b), or
- (b) in any other case, on or before 4 years from the end of the calendar year in which a penalty or interest is assessed against the person.

(13) Section 70 presently reads:

70 Notwithstanding the Financial Administration Act, the Minister may, on application made by a person within 4 years from the end of the calendar year in which a penalty or interest is assessed against the person,

- (a) waive or cancel all or any portion of any penalty or interest payable under this Act by the person, or*
- (b) refund all or any portion of any penalty or interest paid under this Act by the person.*

(14) Section 71(1)(p), (q) and (r) are repealed.

Public Transit and Green Infrastructure Project Act

Amends SA 2019 cP-43.8

7(1) The *Public Transit and Green Infrastructure Project Act* is amended by this section.

(2) Section 4 is amended by striking out “2027-2028” and substituting “2029-2030”.

(3) This section comes into force on Proclamation.

Tobacco Tax Act

Amends RSA 2000 cT-4

8(1) The *Tobacco Tax Act* is amended by this section.

(2) Section 1 is amended

(a) by renumbering clause (a) as clause (a.1) and by adding the following before clause (a.1):

(a) “Alberta resident” means a person who ordinarily resides or carries on business in Alberta;

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

(14) Section 71(1)(p), (q) and (r) presently read:

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

(p) respecting the farm fuel distribution allowance;

(q) respecting grants under section 16(3), including, without limitation, regulations respecting applications for grants;

(r) respecting reimbursements under section 16(5), including, without limitation, regulations respecting applications for reimbursement;

Public Transit and Green Infrastructure Project Act

7(1) Amends chapter P-43.8 of the Statutes of Alberta, 2019.

(2) Section 4 presently reads:

4 The Crown commits to providing \$1 530 000 000 to the City of Calgary and \$1 470 000 000 to the City of Edmonton by the end of fiscal year 2027-2028 for the purposes of the construction of light rail transit projects.

(3) Coming into force.

Tobacco Tax Act

8(1) Amends chapter T-4 of the Revised Statutes of Alberta 2000.

(2) Section 1 presently reads in part:

1 In this Act,

(a) “arm’s length” means arm’s length as defined in section 251 of the Income Tax Act (Canada);

(f.2) “licensed” means holding a valid and subsisting licence issued under this Act;

(c.1) “calendar week” means the 7-day period beginning on Monday and ending on the following Sunday;

(c) by adding the following after clause (e.1):

(e.2) “duty free shop” means duty free shop as defined in the *Excise Tax Act* (Canada);

(e.3) “duty free shop operator” means a person who is registered as a duty free shop operator under section 8;

(e.4) “electronic filing” means using electronic media in a manner specified by the Minister;

(e.5) “exempt sale retailer” means a retailer who is registered as an exempt sale retailer under section 8;

(d) by repealing clause (f.2);

(e) by adding the following before clause (g):

(f.3) “manufacture”, in respect of tobacco, includes any step in the processing of raw leaf tobacco, including packing, stemming, reconstituting, converting or packaging;

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

(h.1) “marking permit holder” means a person who holds a permit issued under section 9.2;

(g) in clause (k) by striking out “except in clause (k.1) and sections 8(1)(d), 21(1)(b) and (2)(b) and 43” and substituting “except in clause (k.1) and sections 4.1(4)(a), 8(2)(a) and (3)(a), 9.1(3)(a), 9.2(4)(a), 21(1)(b) and (2)(b) and 43”;

(h) in clause (l) by striking out “, with reference to tobacco,”;

(i) by repealing clause (m);

(j) by adding the following before clause (m.1):

(m.01) “reserve” means reserve as defined in the *Indian Act* (Canada);

(k) by adding the following after clause (o):

- (k) *“officer” means, except in clause (k.1) and sections 8(1)(d), 21(1)(b) and (2)(b) and 43,*
- (i) *a member of the Royal Canadian Mounted Police;*
 - (ii) *a police officer;*
 - (iii) *a peace officer appointed under the Peace Officer Act for the purposes of this Act;*
 - (iv) *any person appointed by the Minister as an officer for the purposes of this Act;*
- (l) *“purchase” means, with reference to tobacco, to purchase or otherwise obtain tobacco;*
- (m) *“registration” means a registration of an exempt sale retailer under regulations made under section 48(i);*
- (p) *“tax collector” means a tax collector appointed pursuant to section 5;*

(o.1) “smokeless tobacco” means tobacco that is not smoked or heated but is used in another form and includes chewing tobacco and snuff;

(l) by repealing clause (p) and substituting the following:

(p) “tax collector” means a licensed wholesaler that is appointed as a tax collector under section 9.1;

(3) Section 3 is amended

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

(c) on every gram or part of a gram of smokeless tobacco purchased by that consumer, \$0.275;

(d) on every gram or part of a gram of any tobacco, other than cigarettes, tobacco sticks, cigars or smokeless tobacco, purchased by that consumer, \$0.4125.

(b) in subsection (1.03) by adding “from a place outside Alberta” after “delivery of tobacco in Alberta”;

(c) by adding the following after subsection (1.07):

(1.08) A

(a) tax collector, or

(b) person who manufactures tobacco in Alberta

who consumes or uses tobacco in Alberta where no tax has been required to be paid in respect of that tobacco under this Act shall pay to the Crown, at the time of consumption or use, the same amount of tax as would have been payable under subsection (1) if the tobacco had been purchased in Alberta.

(1.09) Notwithstanding this section, no tax is payable under this section

(a) where a person who is about to leave Canada purchases tobacco from a duty free shop operator at a duty free shop, or

(b) in circumstances prescribed by the regulations.

(d) by repealing subsections (3) and (4).

(3) Section 3 presently reads in part:

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:

(c) on every gram or part of a gram of any tobacco, other than cigarettes, tobacco sticks or cigars, purchased by that consumer, \$0.4125.

(1.03) If neither subsection (1.01) nor (1.02) applies, an importing consumer shall, at the time of importing or sending tobacco into Alberta or acquiring or receiving delivery of tobacco in Alberta, pay to the Crown the same amount of tax as would have been payable under subsection (1) if the tobacco had been purchased in Alberta.

(3) Every person who sells tobacco to a consumer in Alberta shall collect the tax in respect of that tobacco from that consumer at the time of sale as agent of the Minister.

(4) For the purposes of this Act, if a person does not collect the tax pursuant to subsection (3), the person is nevertheless deemed to have collected the tax at the time of sale.

(4) The following is added after section 3:

Collection of tax

3.1(1) A person who sells tobacco in Alberta shall, as agent of the Crown, collect from the purchaser at the time of sale,

- (a) where the purchaser is a consumer, the tax payable in respect of that tobacco under section 3(1), or
- (b) where the purchaser is a person other than a consumer, the tax that would be payable in respect of that tobacco under section 3(1) if the purchaser were a consumer required to pay tax under that section.

(2) Subsection (1) does not apply

- (a) where both the seller and the purchaser are tax collectors, or
- (b) in circumstances prescribed by the regulations.

Remittance of tax

3.2(1) A tax collector who sells tobacco in Alberta shall remit to the Minister,

- (a) where the purchaser is a consumer, the tax payable in respect of that tobacco under section 3(1), or
- (b) where the purchaser is a person other than a consumer, the tax that would be payable in respect of that tobacco under section 3(1) if the purchaser were a consumer required to pay tax under that section.

(2) A person, other than a consumer, who purchases tobacco in Alberta shall, at the time of purchase, remit to the person from whom the tobacco is purchased the tax that would be payable in respect of that tobacco under section 3(1) if the person were a consumer required to pay tax under that section.

(3) An Alberta resident, other than an importing consumer or tax collector, who imports or sends tobacco into Alberta or acquires or receives delivery of tobacco in Alberta shall remit to the Minister the tax that would be payable in respect of that tobacco under section 3(1) if the person were a consumer purchasing that tobacco in Alberta and required to pay tax under that section.

(4) Collection of tax; remittance of tax; refunds.

(4) An importing consumer required to pay tax under section 3(1.03) or a person required to pay tax under section 3(1.08) shall remit that tax to the Minister.

(5) Subsections (1) to (4) do not apply

(a) in the case of a sale of tobacco where both the seller and purchaser are tax collectors, or

(b) in circumstances prescribed by the regulations.

(6) Where a person's appointment as a tax collector is revoked or suspended under section 9.1 and, following the revocation or suspension, the person sells in Alberta tobacco that was purchased or imported into Alberta prior to the revocation or suspension, the person shall remit to the Minister the tax that would be required to be remitted in respect of that tobacco under subsection (1) if the person were a tax collector at the time of sale.

(7) An obligation to remit tax under subsection (2) or (3) in respect of tobacco may precede a person's obligation to collect tax under section 3.1 in respect of that tobacco.

(8) A failure to collect tax under section 3.1 in respect of tobacco does not affect a person's obligation to remit tax in respect of that tobacco under this section.

(9) A person required to remit tax to the Minister under this section shall do so in accordance with the regulations.

Refunds

3.3 The Minister may, on application made by a person in accordance with the regulations and in the form and manner specified by the Minister, provide a refund or credit for all or part of the tax paid or remitted by a person

(a) where the tax was remitted in respect of tobacco that was stolen or destroyed prior to being sold to a consumer,

(b) where the tax was remitted by a wholesaler in respect of sales made to a wholesaler or retailer on credit, and all or a portion of the amount of the debt in respect of the sale becomes uncollectable,

- (c) where the tax was remitted in respect of tobacco that was sold in circumstances in which section 3(1.09) applies, or
- (d) in circumstances prescribed by the regulations.

(5) Section 4 is amended

(a) by repealing subsection (1)(b)(ii) and substituting the following:

- (ii) in the case of tobacco products that are black stock, is registered under section 8.

(b) in subsection (3)

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

- (b) purchases, imports, sends, acquires or receives delivery of the tobacco products in circumstances in which section 3(1.09) applies, or

(ii) in clause (c) by striking out “at a duty free shop as defined in the *Excise Tax Act* (Canada)” and substituting “from a duty free shop operator at a duty free shop”;

(c) in subsection (5) by striking out “the person is exempted under regulations made under section 48(e)” and substituting “section 3(1.09) applies or would apply to the sale”.

(6) Section 4.1 is repealed and the following is substituted:

Limits on possession of tobacco

4.1(1) No person shall possess

- (a) more than 1000 cigarettes,

(5) Section 4 presently reads in part:

4(1) Subject to subsections (3) and (4), no person shall, in Alberta, purchase, possess, store, sell or offer for sale tobacco products that are not marked for tax-paid sale in Alberta unless the person

(b) is a retailer and

(ii) in the case of tobacco products that are black stock, is

(A) an exempt sale retailer, or

(B) a duty free shop as defined in the Excise Tax Act (Canada).

(3) No person shall, in Alberta, purchase or possess tobacco products that are black stock unless the person

(b) is exempted under the regulations made under section 48(e), or

(c) purchases tobacco products at a duty free shop as defined in the Excise Tax Act (Canada) on leaving Alberta and, on importing or sending those tobacco products into Alberta or acquiring or receiving delivery of those tobacco products in Alberta, provides evidence that the tax payable to the Crown has been paid on the tobacco products in accordance with section 3(1.01), (1.02) or (1.03).

(5) No exempt sale retailer shall, in Alberta, sell black stock, or offer black stock for sale, to a person unless the person is exempted under regulations made under section 48(e).

(6) Section 4.1 presently reads:

4.1 No person shall possess

(a) more than 1000 cigarettes,

(b) more than 1000 tobacco sticks,

- (b) more than 1000 tobacco sticks,
- (c) more than 1000 grams of fine cut tobacco,
- (d) cigars that in total contain more than 1000 grams of tobacco, or
- (e) any combination of tobacco containing more than 1000 grams of tobacco,

except

- (f) where the person holds a permit issued by the Minister under subsection (2),
- (g) where the person is a licensed wholesaler, licensed importer, retailer or marking permit holder, or possesses tobacco on behalf of any of them, or
- (h) in circumstances prescribed by the regulations.

(2) The Minister may, on application made by a person in accordance with the regulations and in the form and manner specified by the Minister or if the Minister considers it appropriate in the circumstances, issue a permit to possess tobacco in quantities exceeding those in subsection (1).

(3) The Minister may, at or after the time of issuing a permit under subsection (2), make the permit subject to any conditions that the Minister considers appropriate.

(4) The Minister may refuse to issue a permit to a person under subsection (2)

- (a) if the person or a director, officer or employee of the person
 - (i) has contravened this Act or the regulations, or
 - (ii) has contravened a law in force in Alberta or in another jurisdiction that governs the sale of tobacco or the collection or payment of a tax or similar charge in respect of tobacco,

or

- (c) more than 1000 grams of fine cut tobacco,*
- (d) cigars that in total contain more than 1000 grams of tobacco,
or*
- (e) any combination of tobacco containing more than 1000
grams of tobacco*

unless the person establishes that the person

- (f) has been issued a permit to do so under the regulations, or*
- (g) is a licensed wholesaler, licensed importer, retailer or
marking permit holder, or possesses tobacco on behalf of any
of them.*

(b) in the circumstances prescribed by the regulations.

(5) The Minister may, by serving a notice in writing on the permit holder, cancel a permit issued under subsection (2) for any cause for which the Minister could refuse to issue a permit under subsection (4).

(7) Sections 5 and 6.1 are repealed.

(8) Section 7 is amended

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

Prohibitions

7(1) Subject to the regulations, no person shall

(a) sell tobacco in Alberta for resale,

(7) Sections 5 and 6.1 presently read:

5(1) The Minister may appoint any tax collectors required for the purposes of this Act.

(2) A person other than a tax collector who collects or is deemed to have collected tax under this Act shall remit the tax,

(a) if the person has purchased the tobacco from a tax collector,

(i) to the tax collector at the time of purchase, or

(ii) to the Minister, if the Minister has so directed,

or

(b) in a case other than that provided for in clause (a), to the Minister in the manner and at the times specified by the Minister.

(3) A tax collector shall remit the tax collected or deemed to have been collected in accordance with the regulations.

6.1 If a person fails to submit a return as and when required by this Act or the regulations, the Minister may assess against the person a penalty in the amount that is the greater of \$25 for each day of default and 5% of any unremitted tax, to a maximum of \$1000.

(8) Section 7 presently reads in part:

7(1) No person shall

(a) sell or agree to sell tobacco in Alberta for resale unless the person is a licensed wholesaler or licensed importer,

(b) import or bring tobacco into Alberta for resale unless the person is a licensed importer, or

(c) purchase tobacco in Alberta from a person who is not a retailer, licensed wholesaler or licensed importer.

- (b) import or send tobacco into Alberta, or acquire or receive delivery of tobacco in Alberta, for sale or resale, or
- (c) manufacture tobacco in Alberta,

unless the person is licensed under section 8.

(1.1) No person shall purchase tobacco in Alberta from a person who is not a retailer, licensed wholesaler or licensed importer.

(b) by repealing subsection (2).

(9) Sections 8, 9 and 10 are repealed and the following is substituted:

Registration and licence

8(1) The Minister may, on application made by a person in accordance with the regulations and in the form and manner specified by the Minister or if the Minister considers it appropriate in the circumstances,

- (a) register the person as an exempt sale retailer,
- (b) register the person as a duty free shop operator,
- (c) issue a licence to a wholesaler, importer or manufacturer, or
- (d) renew the person's registration or licence.

(2) The Minister may refuse to register a person, to issue a licence to a person or to renew a person's registration or licence

- (a) if the person or a director, officer or employee of the person
 - (i) has contravened this Act or the regulations, or
 - (ii) has contravened a law in force in Alberta or in another jurisdiction that governs the sale of tobacco or the collection or payment of a tax or similar charge in respect of tobacco,

(2) Except as authorized by subsection (1), no wholesaler shall sell or agree to sell tobacco in Alberta unless the wholesaler is exempted by the Minister from the operation of this subsection pursuant to section 47(e).

(9) Sections 8, 9 and 10 presently read:

8(1) The Minister may refuse to issue a licence to a person or may suspend or cancel the licence of a person who, in the opinion of the Minister,

- (a) refuses or neglects to account for and pay as required under the regulations money received by the person as proceeds of the tax,*
- (b) refuses or neglects to furnish a surety bond or bank guarantee or make other financial arrangements when so required,*
- (c) contravenes this Act or the regulations or a statute or regulation of another jurisdiction that governs the sale of tobacco in that other jurisdiction,*
- (d) has any director, officer or employee who has contravened this Act or the regulations or a statute or regulation of another jurisdiction that governs the sale of tobacco in that other jurisdiction, or*
- (e) breaches the terms of a tax collection agreement to which that person is a party.*

(2) The Minister may refuse to issue a licence to a person who is not dealing at arm's length with a person whose application for a licence has been refused or whose licence has been suspended or cancelled.

or

- (b) in circumstances prescribed by the regulations.

(3) The Minister may cancel or suspend a person's registration or licence

- (a) if the person who is registered or licensed or a director, officer or employee of the person
 - (i) has contravened this Act or the regulations, or
 - (ii) has contravened a law in force in Alberta or in another jurisdiction that governs the sale of tobacco or the collection or payment of a tax or similar charge in respect of tobacco,

or

- (b) in circumstances prescribed by the regulations.

(4) The Minister may refuse to register a person, to issue a licence to a person or to renew a person's registration or licence if the person is not dealing at arm's length with a person whose registration or licence has been suspended or cancelled or whose application for a registration or licence, or for a renewal of a registration or licence, has been refused.

(5) If the Minister considers it appropriate in the circumstances, the Minister may revoke the suspension of or reinstate a registration or licence.

Registration and licence subject to conditions

9(1) Where the Minister registers a person or issues a licence under section 8, the Minister may, at or after the time of registration or issuance, make that registration or licence subject to any conditions that the Minister considers appropriate in the circumstances.

(2) The Minister may

- (a) refuse to renew a registration or licence, or
- (b) suspend or cancel a registration or licence,

9(1) Where the Minister issues a licence under this Act, the Minister may make that licence subject to any conditions that the Minister considers appropriate in the circumstances.

(2) The Minister may

- (a) refuse to renew a licence to a person, or*
- (b) suspend or cancel a licence issued to a person,*

where the person has not, in the opinion of the Minister, complied with the conditions to which that person's licence is subject.

10 Where the Minister

- (a) refuses to issue a licence or to renew a licence to a person,*
- (b) suspends or cancels a licence of a person,*
- (c) refuses to register a person,*
- (d) suspends or cancels the registration of a person,*
- (e) makes an assessment of tax, interest or penalty payable by a person, or*
- (f) refuses to issue a refund to a person,*

the Minister shall notify that person in writing of the action or decision taken by the Minister.

where the person has not complied with the conditions to which that registration or licence is subject.

Tax collectors

9.1(1) The Minister may appoint a licensed wholesaler as a tax collector if the licensed wholesaler meets the criteria prescribed by the regulations.

(2) Where the Minister appoints a licensed wholesaler as a tax collector under subsection (1), the Minister may, at or after the time of appointment, make that appointment subject to any conditions that the Minister considers appropriate in the circumstances.

(3) The Minister may revoke a licensed wholesaler's appointment as a tax collector

- (a) if the licensed wholesaler or a director, officer or employee of the licensed wholesaler
 - (i) has contravened this Act or the regulations, or
 - (ii) has contravened a law in force in Alberta or in another jurisdiction that governs the sale of tobacco or the collection or payment of a tax or similar charge in respect of tobacco,
- (b) if the licensed wholesaler no longer meets the criteria prescribed under subsection (1), or
- (c) in circumstances prescribed by the regulations.

(4) Where the licence of a person appointed as a tax collector is cancelled or the Minister refuses to renew the person's licence, that person's appointment as a tax collector is revoked at the time of that cancellation or refusal.

(5) Where the licence of a person appointed as a tax collector is suspended, that person's appointment as a tax collector is suspended for as long as the suspension of the licence remains in effect.

(6) Evidence of appointment as a tax collector may be in a form prescribed by the regulations or issued by the Minister.

(7) The Minister may issue evidence of appointment as a tax collector to a licensed wholesaler appointed as a tax collector under this section.

Marking of tobacco

9.2(1) The Minister may, on application made by a person in accordance with the regulations and in the form and manner specified by the Minister, issue a permit to that person to mark tobacco.

(2) Subject to section 4, tobacco products sold in Alberta must be marked in accordance with the regulations.

(3) The Minister may, at or after the time of issuing a permit under subsection (1), make the permit subject to any conditions that the Minister considers appropriate.

(4) The Minister may refuse to issue a permit to a person under subsection (1)

(a) if the person or a director, officer or employee of the person

(i) has contravened this Act or the regulations, or

(ii) has contravened a law in force in Alberta or in another jurisdiction that governs the sale of tobacco or the collection or payment of a tax or similar charge in respect of tobacco,

or

(b) in the circumstances prescribed by the regulations.

(5) The Minister may, by serving a notice in writing on the permit holder, cancel a permit issued under subsection (1) for any cause for which the Minister could refuse to issue a permit under subsection (4).

Returns

9.3(1) A person required to remit tax to the Minister under section 3.2 and any other person prescribed by the regulations shall submit a return to the Minister in accordance with the regulations and in the form and manner specified by the Minister.

(2) If a person fails to submit a return as and when required by this Act or the regulations, the Minister may assess against the person a penalty in the amount that is the greater of \$25 for each day of default and 5% of any unremitted tax, to a maximum of \$1000.

(3) Unless otherwise specified by the Minister, a person who is required to submit a return under this Act must submit the return by way of electronic filing.

(4) A return submitted by way of electronic filing is deemed to have been submitted on the day that the Minister acknowledges that the return has been received.

Required notices

10(1) Where the Minister

- (a) issues a licence to a person or renews a person's licence,
- (b) refuses to issue a licence to a person or to renew a person's licence,
- (c) suspends or cancels a person's licence,
- (d) revokes a suspension of or reinstates a person's licence,
- (e) imposes conditions on a person's licence,
- (f) registers a person or renews a registration,
- (g) refuses to register a person or to renew a registration,
- (h) suspends or cancels a person's registration,
- (i) revokes a suspension of or reinstates a registration,
- (j) imposes conditions on a person's registration,
- (k) appoints a licensed wholesaler as a tax collector,
- (l) imposes conditions on a licensed wholesaler's appointment as a tax collector,
- (m) revokes a licensed wholesaler's appointment as a tax collector,

- (n) issues a permit to a person under section 4.1(2) or 9.2(1),
- (o) imposes conditions on a person's permit under section 4.1(3) or 9.2(3),
- (p) refuses to issue a permit to a person under section 4.1(4) or 9.2(4),
- (q) cancels a person's permit under section 4.1(5) or 9.2(5),
- (r) makes an assessment of tax, interest or penalty payable by a person, or
- (s) refuses to issue a refund to a person,

the Minister shall notify that person in writing of the action or decision taken by the Minister.

(2) A person who is registered or licensed under section 8 or a marking permit holder shall immediately notify the Minister in writing

- (a) where the person ceases to carry out the business or that part of the business for which the person has been registered or issued a licence or marking permit, or
- (b) in circumstances prescribed by the regulations.

(10) Section 11(0.1) and (1) are repealed and the following is substituted:

Notice of objection

11(1) A person who objects to

- (a) not being issued a licence,
- (b) the person's licence not being renewed,
- (c) the person's licence being suspended or cancelled,
- (d) the imposition of conditions on the person's licence,
- (e) not being registered,
- (f) the person's registration not being renewed,

(10) Section 11(0.1) and (1) presently read:

11(0.1) For the purposes of this section, “electronic filing” means using electronic media in a manner specified in writing by the Minister.

(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,

- (g) the person's registration being suspended or cancelled,
- (h) the imposition of conditions on the person's registration,
- (i) the person's appointment as a tax collector,
- (j) the imposition of conditions on the person's appointment as a tax collector,
- (k) the revocation of the person's appointment as a tax collector,
- (l) the imposition of conditions on a person's permit under section 4.1(3) or 9.2(3),
- (m) the refusal to issue a permit to the person under section 4.1(4) or 9.2(4),
- (n) the cancellation of the person's permit under section 4.1(5) or 9.2(5),
- (o) an assessment of tax, interest or penalty, or
- (p) not being issued a refund

may, within 90 days after the day the Minister sends the applicable notice under section 10(1), serve on the Minister a notice of objection in the form and manner specified by the Minister setting out the reasons for the objection and the relevant facts.

(11) Section 14(3)(b) is repealed and the following is substituted:

- (b) allow the appeal and
 - (i) in the case of a refusal to issue a licence or a suspension or cancellation affecting a licence, direct, as the case may be, that, subject to any terms or conditions as the Court considers appropriate,
 - (A) a licence be issued,
 - (B) the licence be renewed,
 - (C) the suspension be revoked, or

(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 sending 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.

(11) Section 14(3)(b) presently reads:

(3) The Court may, in hearing an appeal,

(b) allow the appeal and

(i) in the case of the refusal, suspension or cancellation affecting a licence, direct, as the case may be, that

(A) the licence be issued,

(B) the licence be renewed,

(C) the suspension be removed, or

- (D) the licence be reinstated,
- (ii) in the case of a refusal to register a person or a suspension or cancellation affecting a registration, direct, as the case may be, that, subject to any terms or conditions as the Court considers appropriate,
 - (A) the person be registered,
 - (B) the registration be renewed,
 - (C) the suspension be revoked, or
 - (D) the registration be reinstated,
- (iii) in the case of a condition imposed on a licence, registration, appointment as a tax collector or permit, direct, as the case may be, that
 - (A) the condition be removed, or
 - (B) the condition be varied,
- (iv) in the case of a person's appointment as a tax collector, that the person's appointment be revoked,
- (v) in the case of a revocation of a person's appointment as a tax collector, that the person's appointment be reinstated, subject to any terms or conditions as the Court considers appropriate,
- (vi) in the case of a refusal to issue a permit under section 4.1(4) or 9.2(4) or the cancellation of a permit under section 4.1(5) or 9.2(5), that, subject to any terms or conditions as the Court considers appropriate,
 - (A) a permit be issued, or
 - (B) the permit be reinstated,
- (vii) in the case of an assessment, vacate or vary the assessment, or
- (viii) in the case of a refusal to issue a refund, direct that a refund be issued in an amount as the Court may direct.

- (D) the licence be reinstated,*
- subject to any terms or conditions as the Court considers appropriate,*
- (ii) in the case of the refusal, suspension or cancellation affecting a registration, direct, as the case may be, that, subject to any terms or conditions as the Court considers appropriate,*
- (A) the registration be issued,*
- (B) the suspension be removed, or*
- (C) the registration be reinstated,*
- (iii) in the case of an assessment, quash or vary the assessment, or*
- (iv) in the case of a refusal to issue a refund, direct that a refund be issued in an amount as the Court may direct.*

(12) Section 16 is amended by striking out “suspension or cancellation under section 8 or 9” **and substituting** “suspension, cancellation or revocation under section 4.1, 8, 9, 9.1 or 9.2”.

(13) Section 17 is repealed and the following is substituted:

Financial arrangements to ensure remittance of taxes

17(1) The Minister may require a tax collector to furnish a surety bond, bank guarantee or evidence of other financial arrangements satisfactory to the Minister in an amount satisfactory to the Minister but not exceeding an amount equal to 3 times the amount of the estimated tax that would be collected by the tax collector for each collection period.

(2) In the event of a notice of appeal being filed from a decision to suspend or cancel a licence, the Minister may require accelerated remittance of tax collected, a surety bond in an amount to be fixed by the Minister, bank guarantees and other financial arrangements to ensure full payment of taxes owing by the wholesaler or importer.

(14) Section 22 is repealed.

(12) Section 16 presently reads:

16 A refusal, suspension or cancellation under section 8 or 9 must not be vacated or varied on appeal by reason only of an irregularity, informality, omission or error on the part of a person in the observance of a directory provision of this Act.

(13) Section 17 presently reads:

17 In the event of a notice of appeal being filed from a decision to suspend or cancel a licence, the Minister may require accelerated payments of tax collected, a surety bond in an amount to be fixed by the Minister, bank guarantees and other financial arrangements to ensure full payment of taxes owing by the wholesaler or importer.

(14) Section 22 presently reads:

22 The Minister may

- (a) require a wholesaler, importer, retailer or importing consumer, in a particular case,
 - (i) to keep any record,*
 - (ii) to make any return,*
 - (iii) to comply with a specified method of accounting, or*
 - (iv) to make an inventory of tobacco as of a specified time,*
*for a purpose related to this Act or the regulations;**
- (b) extend the time for making a return or statement under this Act;*
- (c) prescribe the form of any agreement or other document used in the administration of this Act.*

(15) Section 22.1 is repealed and the following is substituted:

Waiver or cancellation of penalties or interest

22.1 Notwithstanding the *Financial Administration Act*, the Minister may waive or cancel all or any portion of any penalty or interest payable under this Act by a person, or refund all or any portion of any penalty or interest paid under this Act by a person,

- (a) at any time, if the waiver is in response to an application made by the person within the time set out in clause (b), or
- (b) in any other case, on or before 4 years from the end of the calendar year in which a penalty or interest is assessed against the person.

(16) Section 31 is amended

- (a) **in subsection (1) striking out** “in the manner prescribed by the Minister” **and substituting** “in accordance with this section and the regulations”;
- (b) **in subsection (5)(a) by striking out** “section 48(m)” **and substituting** “section 48(1)(m)”.

(17) Section 32 is amended

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

Communication of information

32(0.1) Except as authorized by this section, no person shall

- (a) knowingly communicate, or knowingly allow to be communicated, to any person information collected under this Act,
- (b) knowingly allow any person to have access to any information collected under this Act, or

(15) Section 22.1 presently reads:

22.1 Notwithstanding the Financial Administration Act, the Minister may, on application made by a person within 4 years from the end of the calendar year in which a penalty or interest is assessed against the person,

- (a) waive or cancel all or any portion of any penalty or interest payable under this Act by the person, or*
- (b) refund all or any portion of any penalty or interest paid under this Act by the person.*

(16) Section 31 presently reads in part:

31(1) Every wholesaler, importer and retailer shall keep records and books of account, including an annual inventory, in the manner prescribed by the Minister.

(5) Any person required by this section to keep records and books of account shall retain

- (a) the records and books of account in respect of which a period is prescribed pursuant to section 48(m), together with every account and voucher necessary to verify the information contained in any record or book of account, for the prescribed period, and*

(17) Section 32 presently reads in part:

32(1) Information collected under this Act by the Minister may be disclosed to the Government of Canada or the government of a province or territory as necessary for the purpose of administering or enforcing a taxation statute of Canada or of that province or territory if the Government of Canada or government of that province or territory supplies the Government of Alberta with similar information under an information-sharing agreement.

(2) A person who receives information under subsection (1) holds that information subject to the same prohibitions and restrictions respecting communication of the information that apply to the Minister.

- (c) knowingly use any information collected under this Act otherwise than for the purpose for which it was provided under this section.

(0.2) Subsection (0.1) applies whether the tax information is communicated

- (a) directly or indirectly by the inspection, copying or giving possession of a tax record,
- (b) by the direct or indirect use of the tax information, or
- (c) by any other method.

(0.3) Subsection (0.1) does not apply in respect of

- (a) criminal proceedings, either by indictment or on summary conviction, that have been commenced by the laying of an information or the preferring of an indictment under an Act of the Parliament of Canada,
- (b) proceedings under the *Provincial Offences Procedure Act*, or
- (c) any legal proceedings relating to the administration or enforcement of this Act or any other Act of Alberta that provides for the imposition or collection of a tax.

(1) Information collected under this Act by the Minister may be disclosed to

- (a) a person employed or engaged by the Government of Canada or the government of a province or territory in the administration or enforcement of a taxation statute of Canada or of that province or territory if the information is to be used solely for the purposes of administering or enforcing the taxation statute if the Government of Canada or government of that province or territory supplies the Government of Alberta with similar information under an agreement or arrangement,
- (b) a person employed or engaged by the Government of Alberta if the information is to be used solely for the purposes of administering or enforcing this Act or any other taxation statute of Alberta, and

(4) The Minister may, in accordance with the regulations, disclose information, including personal information, about a tax collector, importer, manufacturer, wholesaler, retailer, duty free shop, marking permit holder, tear tape producer, consumer or other person where the information is required by the person to whom it is disclosed

*(a) for the purpose of complying with this Act or the regulations,
or*

(b) to determine if the person whom the information is about is complying with this Act or the regulations.

(5) The Minister may, in accordance with the regulations, publish the following information about a tax collector, importer, manufacturer, wholesaler, retailer, duty free shop, marking permit holder or tear tape producer:

(a) the name of the person;

(b) the address of the person;

(c) any other information prescribed by regulation.

(c) the person in respect of whom the information was received or any other person if the person in respect of whom the information was received authorizes in writing its release.

(b) in subsection (2) by striking out “subsection (1)” and substituting “subsection (1)(a) or (b)”;

(c) in subsections (4) and (5) by adding “operator” after “duty free shop”.

(18) Section 33(2) is amended by striking out “exempted under regulations made under section 48(e) who purchases, exempt from tax,” and substituting “who, in circumstances in which section 3(1.09) applies, purchases”.

(19) The following is added after section 33:

Interest

33.1 Interest is payable in accordance with the regulations on any amount owing under this Act.

(20) Section 34 is amended

(a) by repealing subsection (1);

(b) by repealing subsection (1.1) and substituting the following:

(1.1) The Minister may, within 4 years from the end of the calendar year in which tax is required to be paid or remitted, assess

(a) any tax required to be paid or remitted under this Act, and

(b) interest on that tax payable in accordance with section 33.1.

(1.2) Notwithstanding section (1.1), where a person has

(a) made any misrepresentation that is attributable to neglect, carelessness or wilful default, or

(18) Updates cross-reference.

(19) Interest.

(20) Section 34 presently reads in part:

34(1) The Minister may, at any time the Minister considers reasonable, assess

(a) any tax that any person, as agent of the Minister, has collected or is deemed to have collected and has failed to remit, and

(b) interest on that tax calculated in the manner prescribed in the regulations.

(1.1) The Minister may, within 4 years from the end of the calendar year in which the tax becomes payable, assess

(a) any tax payable under this Act, and

(b) interest on that tax calculated in the manner prescribed in the regulations.

- (b) committed a fraud in submitting a return or in supplying any information under this Act or the regulations or in omitting to disclose any information,

the Minister may assess any tax required to be remitted or paid under this Act, and any interest on that tax payable in accordance with section 33.1, at any time the Minister considers reasonable.

(21) Section 35 is repealed and the following is substituted:

Assessment of penalty

35(1) Subject to subsection (2), the Minister may, within 4 years from the end of the calendar year in which tax was required to be collected or remitted, assess against a person who failed to collect or remit tax in accordance with this Act a penalty equal to 3 times the tax that the person failed to collect or remit, as the case may be.

(2) If the Minister establishes that the failure of a person to collect or remit tax in accordance with this Act is attributable to neglect, carelessness or wilful default, or to any fraud that the person committed in submitting a return or in supplying any information under this Act or in omitting to disclose any information that is to be disclosed under this Act, the Minister may at any time assess a penalty equal to the tax that the person failed to collect or remit, as the case may be.

(22) Section 36(1)(a) is amended by striking out “section 48(h)” and substituting “section 48(1)(h)”.

(23) Section 39 is repealed and the following is substituted:

Service, etc.

39 Except where this Act or the regulations provide otherwise, where a notice or other document is to be served on, sent to or given to a person by the Minister or an officer under this Act, the

(21) Section 35 presently reads:

35(1) Subject to subsection (2), the Minister may, within 4 years from the end of the calendar year in which tax was to have been collected and remitted, assess against a person who failed to collect tax in accordance with this Act, a penalty equal 3 times to the tax that the person failed to collect.

(2) If the Minister establishes that the failure of a person to collect tax in accordance with this Act is attributable to neglect, carelessness or wilful default, or to any fraud that the person committed in making a return or in supplying any information under this Act or in omitting to disclose any information that is to be disclosed under this Act, the Minister may at any time assess a penalty equal to the tax that the person failed to collect.

(3) For the purposes of section 34(1) and subsection (1) of this section, if the tax remitted by a person is less than the tax that should have been collected by that person, in the absence of evidence to the contrary, the person is deemed to have collected but not remitted the deficiency.

(22) Section 36(1)(a) presently reads:

36(1) The Minister may, within 4 years from the end of the calendar year in which a refund has been made, assess

(a) any overpayment of a refund made to a retailer exempted under a regulation made under section 48(h), and

(23) 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

notice or document may be served on, sent to or given to the person by personal service, electronic transmission, registered or regular mail or any other method prescribed by the regulations.

- (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.*

(24) Section 41 is amended

(a) by repealing subsections (2) and (3) and substituting the following:

(2) A person who contravenes section 3.1(1), 3.2(1) or (6), 4(1), 4.1 or 7 is guilty of an offence and liable

- (a) for a first offence, to a fine of not more than \$20 000 or to a term of imprisonment of not more than 6 months or to both fine and imprisonment,
- (b) for a 2nd offence, to a fine of not more than \$50 000 or to a term of imprisonment of not more than one year or to both fine and imprisonment, and

(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*
- (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.*

(24) Section 41 presently reads in part:

(2) A person who contravenes section 3(3), 4(1) or (2), 4.1, 5(2) or 7 is guilty of an offence and liable

- (a) for a first offence, to a fine of not more than \$20 000 or to a term of imprisonment of not more than 6 months or to both fine and imprisonment,*
- (b) for a 2nd offence, to a fine of not more than \$50 000 or to a term of imprisonment of not more than one year or to both fine and imprisonment, and*
- (c) in addition to the penalties in clauses (a) and (b), to a penalty of not more than 3 times the amount of tax that,*

- (c) in addition to the penalties in clauses (a) and (b), to a penalty of not more than 3 times the amount of tax that,
 - (i) in the case of an offence under section 3.1(1) or 3.2(1) or (6), should have been collected or remitted by the person,
 - (ii) in the case of an offence under section 4(1), would have been payable under section 3 if the tobacco products were marked for tax-paid sale in Alberta and sold to a consumer in Alberta, and
 - (iii) in the case of an offence under section 7, would have been payable under section 3 were the tobacco sold to a consumer.

(3) Every person who

- (a) marks tobacco without holding a permit issued under section 9.2(1), or
- (b) being a marking permit holder, refuses or neglects to mark packages of tobacco in accordance with the regulations

is guilty of an offence and liable to a fine of not more than \$1 000 000 or to imprisonment for a term not exceeding 3 years or to both fine and imprisonment.

(b) in subsection (4) by striking out “who, being the holder of a permit to mark tobacco” **and substituting** “who, being a marking permit holder”;

(c) in subsection (5) by striking out “marked for sale” **and substituting** “marked for tax-paid sale”.

(25) Section 42(2) is amended by striking out “fails to file a return” **and substituting** “fails to submit a return”.

- (i) in the case of an offence under section 3(3) or 5(2), should have been collected and remitted by the person,*
- (ii) in the case of an offence under section 4(1) or (2), would have been payable under section 3 if the tobacco products were marked for tax-paid sale in Alberta and sold to a consumer in Alberta, and*
- (iii) in the case of an offence under section 7, would have been payable under section 3 were the tobacco sold to a consumer.*

(3) Every person who

- (a) marks tobacco without holding a permit issued under the regulations, or*
- (b) being the holder of a permit to mark tobacco, refuses or neglects to mark packages of tobacco in accordance with the regulations*

is guilty of an offence and liable to a fine of not more than \$1 000 000 or to imprisonment for a term not exceeding 3 years, or to both fine and imprisonment.

(4) Every person who, being the holder of a permit to mark tobacco, contravenes any condition or restriction contained in the permit or any other requirement specified in the regulations is guilty of an offence and liable to a fine of not more than \$20 000.

(5) Every person who has received permission from the Minister to purchase and sell tobacco that is not marked for sale in Alberta and who contravenes this Act or the regulations or any condition or restriction contained in the authorization is guilty of an offence and liable to a fine of not more than \$20 000.

(25) Section 42(2) presently reads:

(2) Any person who fails to file a return or to provide or produce information as required by this Act or the regulations is guilty of an offence and liable to a fine of \$50 for each day of default.

(26) Section 45(2)(d) is amended by striking out “an Indian reserve” and substituting “a reserve”.

(27) Section 46.2(a) is amended by adding “operator” after “duty free shop”.

(28) Section 47 is repealed and the following is substituted:

Powers of Minister

47 The Minister may

- (a) appoint persons as officers for the purposes of this Act,
- (b) specify the form of any document used in the administration of this Act,
- (c) require accelerated remittance of tax collected by a tax collector or any other person who collects tax,
- (d) require, for a purpose related to this Act or the regulations, a wholesaler, importer, retailer or importing consumer, in a particular case,
 - (i) to keep any record,
 - (ii) to submit a return,
 - (iii) to comply with a specified method of accounting, or
 - (iv) to make an inventory of tobacco as of a specified time,

(26) Section 45(2)(d) presently reads:

(2) Subject to any administration fee determined by the Minister, any fine imposed in respect of a conviction for an offence under section 41(1) or (2), where the offence occurred in

(d) an Indian reserve, other than on a provincial highway under the Highways Development and Protection Act, enures to the benefit of the band.

(27) Section 46.2(a) presently reads:

46.2 In a prosecution for an offence under this Act or the regulations,

(a) a certificate of the Minister stating that a person is or is not a tax collector, licensed importer, manufacturer, licensed wholesaler, retailer, duty free shop, marking permit holder or tear tape producer at a time or during a period of time specified in it,

(28) Section 47 presently reads:

47 The Minister may

(a) appoint persons as officers for the purposes of this Act,

(b) assess tax and penalties owing under this Act and any interest on them,

(c) prescribe forms and provide for their use,

(d) require accelerated payments of tax collected by a tax collector or any other person who collects tax,

(e) exempt any wholesaler from the operation of section 7(2) subject to any terms and conditions that the Minister may impose, and

(f) authorize those persons to whom information may be communicated or who may inspect or have access to statements furnished under this Act for the purposes of section 32(2).

- (e) authorize those persons to whom information may be communicated or who may inspect or have access to statements furnished under this Act for the purposes of section 32(2), and
- (f) extend the time for submitting a return under this Act.

(29) Section 48 is amended

(a) by renumbering it as subsection (1);

(b) in subsection (1)

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

- (e) respecting circumstances under which no tax is payable for the purposes of section 3(1.09);

(ii) by adding the following after clause (e.1):

- (e.2) respecting circumstances in which section 3.1(1) or 3.2(1) to (4) do not apply;

(iii) by repealing clauses (f) and (g) and substituting the following:

- (f) respecting refunds and credits, including applications for refunds and credits under section 3.3 and circumstances in which the Minister may provide a refund or credit for the purposes of section 3.3(d);
- (g) respecting the payment of interest for the purposes of section 33.1, including prescribing the rates of interest payable, circumstances where no interest is payable and the time over which interest is payable;

(iv) by repealing clause (i) and substituting the following:

- (i) respecting registration and licences, including
 - (i) applications for registration or licences under section 8(1),
 - (ii) circumstances in which the Minister may refuse to register a person, to issue a licence to a person

(29) Section 48 presently reads in part:

48 The Lieutenant Governor in Council may make regulations

- (e) exempting any person or class of persons from the payment of the tax imposed by this Act subject to any terms set out in the regulation;*
- (e.1) respecting any matter relating to the issuance, possession, use or cancellation of identification cards;*
- (f) providing for the refund of the whole or any part of the tax paid under this Act and prescribing the records and material to be furnished on any application for a refund;*
- (g) prescribing the rates of interest payable and the time over which interest is payable on any tax or penalty or either of them owing;*
- (i) respecting the registration of retailers who sell tobacco to persons who are not required to pay tax under this Act and the cancellation and suspension of those registrations;*
- (k) prescribing terms and conditions in respect of the appointment of tax collectors for the purposes of section 5 and respecting any agreements that may be entered into with those tax collectors;*
- (l) requiring packages containing tobacco to be marked and governing the marking of those packages;*
- (l.2) respecting the packaging of tobacco products;*
- (o) respecting returns to be made to the Minister, including the person required to make them;*
- (p) respecting records to be kept under this Act;*
- (q) respecting the collection and remittance of tax under this Act;*

or to renew a registration or licence for the purposes of section 8(2)(b), and

- (iii) circumstances in which the Minister may cancel or suspend a registration or licence for the purposes of section 8(3)(b);

(v) by repealing clauses (k) and (l) and substituting the following:

- (k) respecting the appointment of tax collectors, including
 - (i) criteria for the purposes of section 9.1(1),
 - (ii) circumstances in which the Minister may revoke a licensed wholesaler's appointment as a tax collector for the purposes of section 9.1(3)(c), and
 - (iii) the form of evidence of appointment as a tax collector for the purposes of section 9.1(6);
- (l) respecting the marking of tobacco for the purposes of section 9.2(2);

(vi) by adding the following after clause (l.2):

- (l.3) respecting permits to mark tobacco, including applications for a marking permit under section 9.2(1) and circumstances in which the Minister may refuse to issue a marking permit under section 9.2(4);

(vii) by adding the following after clause (o):

- (o.1) respecting circumstances in which a person is required to notify the Minister for the purposes of section 10(2);

(viii) by repealing clauses (p), (q) and (r) and substituting the following:

- (p) respecting records and books of account for the purposes of section 31;

- (r) respecting permits and the eligibility criteria for permits to allow a person to possess tobacco in excess of the amounts set out in section 4.1;*
- (s) respecting the licensing of persons who produce tear tape and prescribing the terms and conditions of licences;*
- (t.2) respecting the circumstances under which an application under section 24(7) or 24.1(3) must be made to the Court of Queen's Bench;*

- (q) respecting the collection and remittance of tax under this Act, including the times at which, the manner in which and the persons to whom a remittance must be made;
- (r) respecting circumstances for the purposes of section 4.1(1)(h) in which a person is allowed to possess tobacco in excess of the quantities set out in section 4.1(1);
- (r.1) respecting permits to possess tobacco in excess of the quantities set out in section 4.1(1), including applications for permits under section 4.1(2) and the circumstances in which the Minister may refuse to issue a permit to a person under section 4.1(4);

(ix) by repealing clause (s);

(x) by adding the following after clause (t.2):

- (t.3) respecting the service, sending and giving of notices and other documents under this Act;

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

- (2) A regulation made under this Act shall, if it so provides, be effective with reference to a period before it was made.

(30) The following is added after section 48:

Transitional re smokeless tobacco

49(1) If a person

- (a) before March 1, 2022 purchased in Alberta or imported into Alberta smokeless tobacco for sale or resale, in respect of which the person has remitted or is required to remit tax under this Act, and
- (b) as of the beginning of the day on March 1, 2022, has not sold that tobacco,

the person may file with the Minister, on or before February 28, 2023 and in the form and manner specified by the Minister, a report that includes the quantity of that smokeless tobacco and any other information specified by the Minister.

(30) Transitional re smokeless tobacco.

(2) The Minister may provide a refund or credit to a person who files a report under subsection (1) equal to \$0.1375 per gram or part of a gram of smokeless tobacco reported under that subsection if the Minister is satisfied that the person is entitled to the refund or credit.

(31) The following is added after section 49:

Transitional

50(1) A tax collector's agreement entered into with the Minister by a person that was a tax collector prior to the coming into force of this section is no longer in force on or after the coming into force of this section.

(2) Where, immediately before the coming into force of this section,

- (a) unsold tobacco is held in inventory by a tax collector, and
- (b) tax has not been remitted by the tax collector in respect of that tobacco,

that tobacco is deemed to have been purchased or imported, as the case may be, on the day this section comes into force.

(3) Where, immediately before the coming into force of this section,

- (a) unsold tobacco is held in inventory by a tax collector, and
- (b) tax has already been remitted by the tax collector to the Minister in respect of that tobacco,

section 3.2(1) and (4) do not apply with respect to the sale, consumption or use of that tobacco by the tax collector.

(4) A person who was registered or held a licence or permit issued under this Act as it read immediately before the coming into force of this section is deemed to be registered or hold a licence or permit issued under the applicable section of this Act as it reads immediately after the coming into force of this section

(31) Transitional.

(32) This section, except subsections (2)(k), (3)(a) and (30), comes into force on Proclamation.

(33) Subsections (2)(k), (3)(a) and (30) are deemed to have come into force on March 1, 2022.

Tourism Levy Act

Amends RSA 2000 cT-5.5

9(1) The *Tourism Levy Act* is amended by this section.

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

(f.2) “online marketplace” means, subject to the regulations, a digital accommodation platform through which transactions between an operator and a purchaser in relation to accommodation located in Alberta are enabled or facilitated for a fee, subscription, commission or other consideration;

(3) Section 2 is amended

(a) by adding the following after subsection (1.4):

(1.5) No tourism levy is payable under this Act in prescribed circumstances.

(b) in subsection (2) by striking out “An operator shall” and substituting “Unless section 3.2(1) applies, an operator shall”;

(c) by repealing subsection (3) and substituting the following:

(3) If a person fails to collect a tourism levy as required by this Act, the person is nevertheless deemed to have collected the tourism levy regardless of whether or not the person is registered under section 2.1.

(32) Coming into force.

(33) Coming into force.

Tourism Levy Act

9(1) Amends chapter T-5.5 of the Revised Statutes of Alberta 2000.

(2) Section 1(1)(f.2) presently reads:

1(1) In this Act,

(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;

(3) Section 2 presently reads in part:

(2) An operator shall, as an agent of the Minister for the collection of a tourism levy, collect the tourism levy payable under this Act from the purchaser when the purchase is made or, in the case of ongoing maintenance fees referred to in section 1(1)(i)(iii), when the maintenance fees are paid.

(3) For the purposes of this Act, if an operator does not collect a tourism levy payable pursuant to subsection (2), the operator is nevertheless deemed to have collected the tourism levy regardless of whether or not the operator is registered under section 2.1.

(4) Section 2.1 is amended

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

Registration required

2.1(1) Every person that is an operator or an online broker must register under this section.

- (b) by adding the following after subsection (2):**

(2.1) Notwithstanding subsections (1) and (2), an operator is not required to register under this section if the operator only sells, offers for sale or otherwise provides accommodation through an online marketplace operated by an online broker that is registered under this section.

(5) Section 3.2 is repealed and the following is substituted:

Collection and remittance by online broker

3.2(1) Subject to subsection (3), where a purchase of accommodation is made through an online marketplace, the online broker shall

- (a) collect the tourism levy payable under this Act from the purchaser when the purchase is made,
- (b) remit that tourism levy to the Minister in the manner and at the times prescribed in the regulations, and
- (c) subject to the regulations, do anything else that an operator would be required to do under this Act.

(2) Where subsection (1) applies, the operator and the online broker are jointly and severally liable for any levy, penalty, interest or other amount related to an online broker's failure to fulfill the obligations in that subsection.

(3) An online broker and an operator may, in circumstances specified by the Minister, enter into an arrangement to have the operator fulfill any or all of the obligations placed on the online broker under subsection (1).

(4) Section 2.1(1) and (2) presently read:

2.1(1) No person shall sell, offer for sale or otherwise provide accommodation in Alberta unless the person is registered under this section.

(2) Subject to the regulations, 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 3.2 presently reads:

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.

(4) Where an arrangement referred to in subsection (3) is entered into, the online broker must provide to the Minister the information specified by the Minister in the manner and within the time specified by the Minister.

(5) Notwithstanding subsection (2), where

- (a) an arrangement referred to in subsection (3) is entered into, and
- (b) the online broker provides the Minister with the information required by subsection (4),

the online broker is not liable for the operator's failure to fulfill any obligation that has been placed on the operator under the arrangement and this section.

(6) Section 5 is amended

- (a) **in subsection (1.1)(a) by striking out** “assess any tourism levy required to be remitted by an operator” **and substituting** “assess any tourism levy required to be remitted to the Minister”;
- (b) **in subsection (1.2) by striking out** “if a purchaser or an operator” **and substituting** “if a person”.

(6) Section 5(1.1) and (1.2) presently read:

(1.1) The Minister may

- (a) assess any tourism levy required to be remitted by an operator under this Act within 4 years from the day the tourism levy was required to be remitted, and*
- (b) assess interest and penalties in addition to the tourism levy required to be remitted.*

(1.2) Notwithstanding subsections (1) and (1.1), if a purchaser or an operator

- (a) has made any misrepresentation that is attributable to neglect, carelessness or wilful default,*
- (b) has committed a fraud in making a return or in supplying any information under this Act or a regulation under this Act, or*
- (c) has failed to disclose any relevant information,*

the Minister may assess any tourism levy payable or required to be remitted and assess interest and penalties at any time the Minister considers reasonable.

(7) Section 13.1 is repealed and the following is substituted:

Waiver or cancellation of penalties or interest

13.1 Notwithstanding the *Financial Administration Act*, the Minister may waive or cancel all or any portion of any penalty or interest payable under this Act by a person, or refund all or any portion of any penalty or interest paid under this Act by a person,

- (a) at any time, if the waiver is in response to an application made by the person within the time set out in clause (b), or
- (b) in any other case, on or before 4 years from the end of the calendar year in which a penalty or interest is assessed against the person.

(8) The following is added after section 15:

Set-off

15.1(1) If a person to whom an amount is owing under this Act owes money to the Crown, the Minister may, instead of making a payment to that person, apply the whole or any part of the payment owing to the person to reduce or eliminate the debt the person owes to the Crown.

(2) Where the Minister applies a payment under subsection (1), the Minister shall notify the person referred to in subsection (1) of the reduction or elimination of the debt.

(9) Section 26.1 is repealed and the following is substituted:

Communication of information

26.1(1) Except as authorized by this section and section 26.2, no person shall

- (a) knowingly communicate, or knowingly allow to be communicated, to any person information collected under this Act,
- (b) knowingly allow any person to have access to any information collected under this Act, or
- (c) knowingly use any information collected under this Act otherwise than for the purpose for which it was provided under this section.

(7) Section 13.1 presently reads:

13.1 Notwithstanding the Financial Administration Act, the Minister may, on application made by a person within 4 years from the end of the calendar year in which a penalty or interest is assessed against the person,

- (a) waive or cancel all or any portion of any penalty or interest payable under this Act by the person, or*
- (b) refund all or any portion of any penalty or interest paid under this Act by the person.*

(8) Set-off.

(9) Section 26.1 presently reads:

26.1(1) Information collected under this Act may be disclosed to a person employed or engaged by the Government of Canada or the government of a province or territory in the administration or enforcement of a taxation statute of Canada or of that province or territory if the information is used solely for the purposes of administering or enforcing the taxation statute and the Government of Canada or government of that province or territory supplies the Government of Alberta with similar information under an agreement or arrangement.

(2) A person who receives information under subsection (1) holds that information subject to the same prohibitions and restrictions respecting communication of the information that applied to the person from whom the information was obtained.

- (2) Subsection (1) applies whether the information is communicated
- (a) directly or indirectly by the inspection, copying or giving possession of a record,
 - (b) by the direct or indirect use of the information, or
 - (c) by any other method.
- (3) Subsection (1) does not apply in respect of
- (a) criminal proceedings, either by indictment or on summary conviction, that have been commenced by the laying of an information or the preferring of an indictment under an Act of the Parliament of Canada,
 - (b) proceedings under the *Provincial Offences Procedure Act*, or
 - (c) any legal proceedings relating to the administration or enforcement of this Act or any other Act of Alberta that provides for the imposition or collection of a tax.
- (4) Information collected under this Act may be disclosed to
- (a) a person employed or engaged by the Government of Canada or the government of a province or territory in the administration or enforcement of a taxation statute of Canada or of that province or territory if the information is to be used solely for the purposes of administering or enforcing the taxation statute and the Government of Canada or government of that province or territory supplies the Government of Alberta with similar information under an agreement or arrangement,
 - (b) a person employed or engaged by the Government of Alberta if the information is to be used solely for the purposes of administering or enforcing this Act or any other taxation statute of Alberta, or
 - (c) the person in respect of whom the information was received or any other person if the person in respect of whom the information was received authorizes in writing its release.

(3) Notwithstanding subsection (2), a person may communicate information to any person engaged or employed in the investigation or prosecution of offences under the Criminal Code (Canada) solely for the purpose of investigating and prosecuting an offence.

(4) Nothing in this section authorizes the disclosure under subsection (1) of personal information, as defined in the Freedom of Information and Protection of Privacy Act, about a purchaser.

(5) A person who receives information under subsection (4)(a) or (b) holds that information subject to the same prohibitions and restrictions respecting communication of the information that applies to the person from whom the information was obtained.

(6) Notwithstanding subsection (5), a person may communicate information to any person engaged or employed in the investigation or prosecution of offences under the *Criminal Code* (Canada) solely for the purpose of investigating and prosecuting an offence.

(7) Nothing in this section authorizes the disclosure under subsection (4) of personal information, as defined in the *Freedom of Information and Protection of Privacy Act*, about a purchaser.

(10) Section 40(1) is amended

(a) **in clause (a) by adding** “, including the manner and times at which an operator or online broker is required to remit tourism levies to the Minister” **after** “Act”;

(b) **by repealing clause (d.5) and substituting the following:**

(d.5) respecting requirements under section 3.2(1)(c) that do not apply to an online broker;

(c) **by repealing clause (n) and substituting the following:**

(n) respecting circumstances under which no tourism levy is payable for the purposes of section 2(1.5);

(11) This section comes into force on Proclamation.

(10) Section 40(1) presently reads in part:

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

- (a) respecting the collection and remittance of tourism levies under 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;*
- (n) respecting the exemption of any person or class of persons from payment of a tourism levy;*

(11) Coming into force.

RECORD OF DEBATE

Stage	Date	Member	From	To
		Interventions	From	To
Stage	Date	Member	From	To
		Interventions	From	To
Stage	Date	Member	From	To
		Interventions	From	To
Stage	Date	Member	From	To
		Interventions	From	To
Stage	Date	Member	From	To
		Interventions	From	To