

2023 Bill 10

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Fourth Session, 30th Legislature, 1 Charles III

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 10**

**FINANCIAL STATUTES AMENDMENT ACT, 2023**

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THE PRESIDENT OF TREASURY BOARD AND MINISTER OF FINANCE

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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*Bill 10*

## **BILL 10**

2023

### **FINANCIAL STATUTES AMENDMENT ACT, 2023**

*(Assented to , 2023)*

HIS 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 4.02(6) is amended by adding the following after  
clause (b):**

(b.1) the amount of any API tax credit as defined in section 25.04  
that is deducted by the corporation under that section in the  
taxation year;

**(3) The following is added after section 25.03:**

## Explanatory Notes

### Alberta Corporate Tax Act

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

(2) Section 4.02(6) presently reads in part:

*(6) For the purposes of determining a corporation's Canadian tax results in a taxation year that is a functional currency year of the corporation, the following amounts shall be converted to the functional currency at the average exchange rate for the year determined in accordance with the regulations:*

*(b) the corporation's maximum expenditure limit for the year;*

(3) Division 6 Alberta Agri-processing Investment Tax Credit.

**Division 6**  
**Alberta Agri-processing**  
**Investment Tax Credit**

**Alberta agri-processing investment tax credit**

**25.04(1)** In this section,

- (a) “API tax credit” of a corporation at the end of a taxation year means the amount, if any, by which the total of
  - (i) all amounts specified pursuant to section 69.7(5)(a) of the *Investing in a Diversified Alberta Economy Act* on all APITC certificates issued to the corporation in respect of the taxation year, and
  - (ii) all amounts each of which is an amount determined under subclause (i) in respect of the corporation for any of the 10 taxation years immediately preceding the taxation yearexceeds
  - (iii) the total of all amounts each of which is an amount deducted under subsection (2) from the tax otherwise payable under this Part by the corporation for a preceding taxation year in respect of APITC certificates issued in respect of the 10 taxation years immediately preceding the taxation year;
- (b) “APITC certificate” means an APITC certificate issued under section 69.7 of the *Investing in a Diversified Alberta Economy Act* that has not been cancelled or revoked.

**(2)** There may be deducted from the tax otherwise payable under this Part by a corporation for a taxation year an amount not exceeding the lesser of

- (a) the corporation’s API tax credit,
- (b) the maximum amount that may be claimed in the year, after accounting for any maximum specified on the relevant APITC certificate for the year in accordance with section 69.7(5)(b) of the *Investing in a Diversified Alberta Economy Act*, and



- (c) the amount of tax otherwise payable by the corporation under this Part after claiming the deductions under sections 22 and 23.

**(3)** If requested by the Provincial Minister, a corporation shall provide to the Provincial Minister a copy of each APITC certificate in respect of which a deduction is made under subsection (2) as proof of entitlement to the deduction made.

**(4)** A corporation is not entitled to a deduction under this section for a particular year if the corporation has not applied for the deduction in the form and manner prescribed.

**(5)** If there has been an amalgamation described in subsection 87(1) of the federal Act, the new corporation is, for the purposes of this section, deemed to be the same corporation as, and a continuation of, each predecessor corporation, except that this subsection in no respect affects the determination of any predecessor corporation's fiscal period, taxable income or tax payable.

**(6)** For the purposes of this section, if the rules in subsection 88(1) of the federal Act applied to the winding-up of a subsidiary, its parent is deemed to be the same corporation as, and a continuation of, the subsidiary.

**(4) Section 43 is amended**

**(a) in subsection (1) by striking out “or” at the end of clause (e), by adding “or” at the end of clause (f) and by adding the following after clause (f):**

- (g) the assessment, reassessment or additional assessment is made as a consequence of a modification or revocation of an APITC certificate under section 69.9(1) of the *Investing in a Diversified Alberta Economy Act*.

**(b) in subsection (1.02)**

**(i) in the portion preceding clause (a) by striking out “(e) or (f)” and substituting “(e), (f) or (g)”;**

**(ii) by striking out “and” at the end of clause (e), by adding “and” at the end of clause (f) and by adding the following after clause (f):**

(4) 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*

*(e) the assessment is the first assessment in respect of the corporation's film and television tax credit for the year or is an additional assessment or reassessment made on or before the day that is 3 years, in the case of a corporation eligible for the small business deduction, or 4 years, in any other*

- (g) where subsection (1)(g) applies to the assessment, reassessment or additional assessment, the API tax credit to which the corporation was entitled.

**(5) Section 77(5)(a) is amended by adding the following after subclause (ix):**

- (ix.1) to be used solely for the purposes of identifying a person and an amount deducted by that person under section 25.04(2) pursuant to a APITC certificate issued under the *Investing in a Diversified Alberta Economy Act*;

**(6) This section comes into force on Proclamation.**



*case, after the day of sending of the first assessment in respect of the film and television tax credit for the year, or*

- (f) the assessment is the first assessment in respect of the corporation's innovation employment grant for the year or is an additional assessment or reassessment made on or before the day that is 3 years, in the case of a corporation eligible for the small business deduction, or 4 years, in any other case, after the day of sending of the first assessment in respect of the innovation employment grant for the year.*

*(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,*

- (e) where subsection (1)(e) applies to the assessment, reassessment or additional assessment, the film and television tax credit to which the corporation was entitled, and*
- (f) where subsection (1)(f) applies to the assessment, reassessment or additional assessment, the innovation employment grant to which the corporation was entitled.*

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

*(5) Tax information may be communicated as follows:*

- (a) to a person employed or engaged by the Government of Alberta if the tax information is*
  - (ix) to be used solely for the purposes of identifying a person and an amount deducted by that person under section 25.02(2) pursuant to a capital investment tax credit certificate issued under the Investing in a Diversified Alberta Economy Act;*

(6) Coming into force.

## **Alberta Heritage Savings Trust Fund Act**

### **Amends RSA 2000 cA-23**

**2(1)** The *Alberta Heritage Savings Trust Fund Act* is amended by this section.

**(2)** Section 8 is repealed and the following is substituted:

#### **Investment income of Heritage Fund**

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

**(2)** Subject to subsection (3) and the approval of the Treasury Board, for the 2021-22 fiscal year and subsequent fiscal years, any portion of the net income of the Heritage Fund less the amount retained in the Heritage Fund under section 11(1) may be transferred from the Heritage Fund to the General Revenue Fund in a manner and at the times determined by the Minister.

**(3)** Any transfer of net income of the Heritage Fund to the General Revenue Fund for a given fiscal year must be completed by the end of the following fiscal year.

**(3)** Section 15(2) is amended by striking out “*Fiscal Planning and Transparency Act*” and substituting “*Sustainable Fiscal Planning and Reporting Act*”.

**(4)** Subsection (3) comes into force on Proclamation.

## **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 13.1(2) is amended in the formula in clause (a) in the description of B by striking out “\$13 247” and substituting “\$18 210”.

**(3)** Section 44.2 is amended by adding the following after subsection (1):

### **Alberta Heritage Savings Trust Fund Act**

**2(1)** Amends chapter A-23 of the Revised Statutes of Alberta 2000.

(2) Section 8 presently reads:

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

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

(3) Updates Act title.

(4) Coming into force.

### **Alberta Personal Income Tax Act**

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

(2) Increases maximum amount of child adoption credit.

(3) Application to tax year.

(1.1) Subsection (1) does not apply for the purposes of adjusting, for the 2023 taxation year, the amount expressed in dollars in clause (a) in the description of B in the formula in section 13.1(2).

(4) This section is deemed to have come into force on January 1, 2023.

### **Alberta Personal Income Tax (Charitable and Other Gifts) Amendment Act, 2022**

Amends SA 2022 c18

4(1) The *Alberta Personal Income Tax (Charitable and Other Gifts) Amendment Act, 2022* is amended by this section.

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

3 This Act is deemed to have come into force on January 1, 2023.

### **Business Corporations Act**

Amends RSA 2000 cB-9

5(1) The *Business Corporations Act* is amended by this section.

(2) Section 141(2.1) is amended by striking out “at least 2/3 of the shareholders” and substituting “the holders of at least 2/3 of the shares”.

(3) Section 156 is amended by adding the following after subsection (3):

(4) If a reporting issuer provides access to the documents referred to in section 155(1) to its shareholders in accordance with the *Securities Act* and the regulations, as defined in that Act, the reporting issuer is exempt from the requirement to send a copy of the documents to each shareholder in accordance with section 159(1).

- (4) Coming into force.

**Alberta Personal Income Tax (Charitable  
and Other Gifts) Amendment Act, 2022**

- 4(1)** Amends chapter 18 of the Statutes of Alberta, 2022.

- (2) Section 3 presently reads:

*3 This Act comes into force on Proclamation.*

**Business Corporations Act**

- 5(1)** Amends chapter B-9 of the Revised Statutes of Alberta 2000.

- (2) Section 141(2.1) presently reads:

*(2.1) Where a corporation is not a reporting issuer, a resolution in writing signed by at least 2/3 of the shareholders entitled to vote on that resolution or at that meeting is sufficient for the purposes of subsections (1) and (2).*

- (3) Section 156 presently reads in part:

*(3) The shareholders of the corporation may at any time, by unanimous resolution, waive their right to receive financial statements under section 155(1)(a)(i).*

**(4) Section 159(1) is amended by striking out** “A corporation shall” **and substituting** “Subject to section 156, a corporation shall”.

**(5) Subsections (3) and (4) come into force on Proclamation.**

### **Child, Youth and Family Enhancement Act**

**Amends RSA 2000 cC-12**

**6(1) The *Child, Youth and Family Enhancement Act* is amended by this section.**

**(2) The following is added after section 105.795:**

#### **Health benefits for adopted children**

**105.796(1)** Subject to subsection (2), a director may provide health benefits, in accordance with the regulations, in respect of an adopted child who was placed for adoption by a licensed adoption agency.

**(2)** A director may not provide health benefits under this section in respect of an adopted child in the following contexts:

- (a) an intercountry adoption;
- (b) an adoption in which a child was adopted by a step-parent of the child;
- (c) an adoption of a child who was placed by a guardian directly in the custody of an adoptive parent.

#### **Information and verification**

**105.797(1)** For the purposes of determining or auditing eligibility or continuing eligibility for health benefits under section 105.795 or 105.796, a director may

- (a) collect, use and disclose personal information,

(4) Section 159(1) presently reads:

*159(1) A corporation shall, not less than 21 days before each annual meeting of shareholders or before the signing of a resolution under section 141(2) instead of the annual meeting, send a copy of the documents referred to in section 155 to each shareholder, except to a shareholder who has informed the corporation in writing that the shareholder does not want a copy of those documents.*

(5) Coming into force.

### **Child, Youth and Family Enhancement Act**

**6(1)** Amends chapter C-12 of the Revised Statutes of Alberta 2000.

(2) Health benefits for adopted children; information and verification.

- (b) direct an adoptive parent or guardian to provide the director with information within the time and in the manner specified by the director,
- (c) seek verification of any information provided to the director by an adoptive parent or guardian, and
- (d) direct an adoptive parent or guardian to provide verification of any information provided to the director by the adoptive parent or guardian.

(2) An adoptive parent or guardian of a child receiving health benefits under section 105.795 or 105.796 shall notify the director, in the manner determined by the director, of any change in circumstances that would affect continuing eligibility to receive health benefits under those sections.

**(3) Section 131(2) is amended by adding the following after clause (hh):**

- (hh.1) respecting health benefits that may be provided in respect of a child under section 105.796, including specifying other contexts in which a director may not provide health benefits under that section in addition to the contexts identified in section 105.796(2);

### **Credit Union Act**

**Amends RSA 2000 cC-32**

**7(1) The *Credit Union Act* is amended by this section.**

**(2) Section 58 is amended**

- (a) in subsection (1) by striking out “40 days” and substituting “50 days”;
- (b) in subsection (3)(a) by striking out “40 days” and substituting “50 days”.



- (3) Adds regulation-making authority.

### **Credit Union Act**

- 7(1)** Amends chapter C-32 of the Revised Statutes of Alberta 2000.

- (2) Section 58(1) and (3)(a) presently read:

*58(1) Subject to this section and section 62, a credit union shall give at least 10 and not more than 40 days' notice of a general meeting to every member, specifying the date, time and place at which it is to be held and, where applicable, specifying the intention to propose a special resolution.*

*(3) Notice of a meeting to be held pursuant to the adjournment of a general meeting must be given under this section except where*

**(3) Section 61(1.1)(a) and (b) are repealed and the following is substituted:**

- (a) subject to clause (a.1), individuals,
- (a.1) in the case of a credit union with a bond of association, individuals who fall within the membership limitations imposed by the bond,

**(4) Section 85(1) is repealed and the following is substituted:**

**Reporting standards**

**85(1)** The Corporation may set standards for the reporting under subsection (1.1) by credit unions to the Corporation and others as determined by the Corporation.

**(1.1)** A credit union shall provide

- (a) such periodic reports,
- (b) on or before such dates,
- (c) in the form and manner, and
- (d) containing the content

as determined by the Corporation.

**(1.2)** The standards referred to in subsection (1) are exempt from the *Regulations Act*, but the Corporation shall ensure that they are published in such a form as the Corporation considers likely to make them available, generally, to persons likely to be affected by them.

*(a) the general meeting is adjourned by one or more adjournments for an aggregate of 40 days or less,*

(3) Section 61(1.1) presently reads in part:

*(1.1) Notwithstanding anything in this section, membership of a credit union is limited to*

*(a) individuals who are resident in Alberta and, in the case of a credit union with a bond of association, who fall within the membership limitations imposed by the bond,*

*(b) individuals who were members before ceasing to be resident in Alberta and who have, without any break, maintained their membership in that credit union,*

*and who otherwise qualify as members of it.*

(4) Section 85(1) presently reads:

*85(1) A credit union shall provide*

*(a) such periodic reports,*

*(b) on or before such dates, and*

*(c) to whichever of the Minister, the Corporation or Central,*

*as are prescribed by the Minister.*

**(5) Section 87(e) is amended by striking out “85(1)” and substituting “85(1.1)”.**

**(6) Section 111 is amended by adding the following after subsection (3):**

**(3.1)** The prohibition described in subsection (3)(b) does not apply in cases where an amalgamation has been approved by the members of the respective credit unions, where the amalgamation agreement sets out redemptions in excess of the redemption limit in subsection (3)(b) and the Corporation approves the amalgamation.

**(7) Section 113 is amended by striking out “an individual” wherever it occurs and substituting “a person”.**

**(8) Section 132 is amended**

- (a) by striking out “an individual” and substituting “a person”;**
- (b) in clause (a) by striking out “that individual” and substituting “that person”.**

**(9) The following is added after section 132:**

**Deposits, loans and guarantees to non-members and non-residents**

**132.1** Notwithstanding sections 113 and 132, a credit union may

- (a)** accept a deposit from a person who is not a member or is a member who is not ordinarily resident in Alberta as long as the total outstanding deposits by those persons

(5) Updates section reference.

(6) Section 111(3)(b) presently reads:

*(3) A credit union shall not acquire any common shares issued by it*

*(b) if the redemption would cause the aggregate number of common shares issued and outstanding to be less than 90% of the aggregate number of common shares issued and outstanding at the end of the previous fiscal year, or*

(7) Section 113 presently reads in part:

*113 A credit union shall not accept a deposit from an individual who is not a member, except from*

*(b) a legal representative, guardian or other representative of an individual who is or was a member,*

*(c) an individual who is contemporaneously making an application for membership, or*

(8) Section 132 presently reads in part:

*132 A credit union shall not make a loan to, or guarantee the obligations of, an individual who is not a member except where*

*(a) that individual is a person referred to in section 113(a), (b) or (c),*

(9) Deposits, loans and guarantees to non-members and non-residents.

do not exceed the amount prescribed by the Lieutenant Governor in Council, and

- (b) make a loan to, or guarantee the obligations of, a person who is not a member or is a member who is not ordinarily resident in Alberta as long as the total outstanding loans and guarantees to those persons do not exceed the amount prescribed by the Lieutenant Governor in Council.

**(10) Section 135 is repealed and the following is substituted:**

**Interest on loans**

**135(1)** Subject to subsection (2), a credit union shall charge and make reasonable endeavours to collect interest on all loans made by it.

(2) The Corporation may determine intervals and set standards for the intervals at which interest must be collected by credit unions and credit unions must abide by these intervals and standards.

(3) The standards referred to in subsection (2) are exempt from the *Regulations Act*, but the Corporation shall ensure that they are published in such a form as the Corporation considers likely to make them available, generally, to persons likely to be affected by them.

**(11) Section 183(7) is amended by striking out “85(1)” and substituting “85(1.1)”.**

**(12) Section 187 is amended**

- (a) **in subsection (2) by striking out** “must apply to the Corporation for a recommendation of the proposed arrangement to the Minister” **and substituting** “must submit the proposed arrangement to the Corporation for approval”;
- (b) **in subsection (3)**
  - (i) **in the portion preceding clause (a)**
    - (A) **by striking out** “recommend” **and substituting** “approve”;

(10) Section 135 presently reads:

*135 A credit union shall charge and make reasonable endeavours to collect interest on all loans made by it at intervals not exceeding 3 months or such longer period, if any, as is prescribed by the Minister in respect of any class of loan.*

(11) Updates section reference.

(12) Section 187 presently reads in part:

*(2) Credit unions that wish to enter into an arrangement must apply to the Corporation for a recommendation of the proposed arrangement to the Minister.*

*(3) The Corporation may recommend the proposed arrangement to the Minister if*

*(b) the arrangement, including the agreement, has been approved by special resolution of the dissolving credit union and by resolution of the board of the acquiring credit union,*

**(B) by striking out** “to the Minister”;

**(ii) by adding “and” at the end of clause (b), by striking out “and” at the end of clause (c) and by repealing clause (d).**

**(13) Section 188(1) is repealed and the following is substituted:**

**Certificate of approval**

**188(1)** If the Corporation approves the arrangement under section 187,

- (a) the Corporation shall provide the Minister with copies of the agreement, certified copies of the resolutions referred to in section 187(3)(b) and any other information that is material to the proposed arrangement or that requires changes to existing registered information, and
- (b) on receipt of information and documents referred to in clause (a), the Minister shall issue a certificate approving the arrangement (in this Division called the “certificate of approval”).

**(14) Section 189(a)(iv) is amended by striking out “section 187(3)(d)” and substituting “section 188(1)(a)”.**

**(15) Section 209(1)(g) is amended by striking out “recommendation or”.**



- (c) *in the opinion of the Corporation, the arrangement will not be contrary to the interests of the members or creditors of the dissolving credit union or the acquiring credit union, and*
- (d) *the Corporation provides the Minister with copies of the agreement, certified copies of the resolutions referred to in clause (b) and any other information that is material to the proposed arrangement or that requires changes to existing registered information.*

(13) Section 188(1) presently reads:

*188(1) The Minister may*

- (a) *approve the arrangement, as recommended by the Corporation, by issuing a certificate approving the arrangement (in this Division called the "certificate of approval"), or*
- (b) *refuse to approve the arrangement.*

(14) Section 189(a)(iv) presently reads:

*189 When the Minister issues a certificate of approval, the Minister shall*

- (a) *enter into the register*
- (iv) *any other material documents provided under section 187(3)(d),*

(15) Section 209(1)(g) presently reads:

*209(1) Subject to this section, before the Minister or the Corporation, as the case may be, makes any determination*

**(16) Sections 221(4) and 225(1) are amended by striking out “85(1)” wherever it occurs and substituting “85(1.1)”.**

**(17) Subsections (3), (4), (5), (9), (10), (11) and (16) come into force on Proclamation.**

### **Debtors’ Assistance Act**

**Amends RSA 2000 cD-6**

**8(1) The *Debtors’ Assistance Act* is amended by this section.**

**(2) Section 10(1)(d) is amended by striking out “*Fiscal Planning and Transparency Act*” and substituting “*Sustainable Fiscal Planning and Reporting Act*”.**

**(3) This section comes into force on Proclamation.**

### **Fiscal Planning and Transparency Act**

**Amends SA 2015 cF-14.7**

**9(1) The *Fiscal Planning and Transparency Act* is amended by this section.**

**(2) The title and chapter number of the Act are repealed and the following is substituted:**

## **SUSTAINABLE FISCAL PLANNING AND REPORTING ACT**

### **Chapter S-29**

**(3) The following heading is added before section 4:**

#### **Planning**

**(4) The following heading is added before section 6:**

(g) *under section 187(3) or 188(1) respecting the recommendation or approval of an arrangement, or*

(16) Updates section references.

(17) Coming into force.

### **Debtors' Assistance Act**

**8(1)** Amends chapter D-6 of the Revised Statutes of Alberta 2000.

(2) Updates Act title.

(3) Coming into force.

### **Fiscal Planning and Transparency Act**

**9(1)** Amends chapter F-14.7 of the Statutes of Alberta, 2015.

(2) The title and chapter number presently read:

*FISCAL PLANNING AND TRANSPARENCY ACT  
Chapter F-14.7*

(3) Adds heading.

(4) Adds heading.

## **Reporting**

**(5) Section 6 is amended**

**(a) in subsection (1) by striking out “subsections (2) to (4)” and substituting “subsections (2) to (4.1)”;**

**(b) by adding the following after subsection (4):**

**(4.1) The 4th report**

(a) must be made public at the time the annual report referred to in section 8 is made public, and

(b) must include an explanation of the differences between the fiscal outlook in the consolidated fiscal plan for the fiscal year ending on the preceding March 31 and the final year-end results of the fiscal outlook in the consolidated fiscal plan for the fiscal year ending on the preceding March 31.

**(c) in subsection (6) by striking out “subsections (1) to (4)” and substituting “subsections (1) to (4.1)”.**

**(6) Section 8.2 is repealed.**

**(7) The following is added after section 11:**

### **Fiscal Framework**

**Definitions**

**11.1** For the purposes of this section and sections 11.2 to 11.7,

(a) “actual expense” means total expense, as reported in the consolidated financial statements for a fiscal year, adjusted

(5) Section 6 presently reads in part:

*6(1) Subject to subsection (6), the responsible Minister must, in a form determined by the responsible Minister, on an annual basis, prepare and make public reports in respect of the consolidated fiscal plan in accordance with subsections (2) to (4).*

*(4) The 3rd report*

*(a) must be made public on or before the last day of February, and*

*(b) must include an update of the fiscal outlook for the current fiscal year that is reflected in the consolidated fiscal plan.*

*(6) A reporting requirement in respect of the consolidated fiscal plan under subsections (1) to (4) applies only if the consolidated fiscal plan, including any update to the consolidated fiscal plan, is made public at least 60 days before the respective report deadline.*

(6) Section 8.2 presently reads:

*8.2(1) Notwithstanding section 8(1), for the 2019-2020 fiscal year, the responsible Minister must prepare and make public the annual report referred to in that section on or before August 31, 2020.*

*(2) Notwithstanding section 8.1, for the 2019-2020 fiscal year, the responsible Minister must prepare and make public the annual infrastructure report referred to in that section on or before August 31, 2020.*

(7) Fiscal Framework.

to exclude dedicated revenue expense and non-recurring non-cash expense variations;

- (b) “actual necessary expense” means the sum of expense, excluding dedicated revenue expense, incurred in relation to all of the following:
  - (i) contingencies under section 24.1 of the *Financial Administration Act*;
  - (ii) disasters or emergencies declared by the Executive Council other than in relation to an order under section 24.1 of the *Financial Administration Act*;
  - (iii) the Alberta Petrochemicals Incentive Program;
  - (iv) settlement of actions or satisfaction of judgments or awards in excess of \$500 000 000 arising from civil or administrative proceedings where the related expense was not projected in the consolidated fiscal plan;
- (c) “actual revenue” means total revenue, as reported in the consolidated financial statements for a fiscal year, adjusted to exclude dedicated revenue and non-recurring non-cash revenue variations;
- (d) “consolidated financial statements” means the consolidated financial statements referred to in section 8(2)(a);
- (e) “dedicated revenue” means the revenue portion of dedicated revenue and related expense, as projected in the consolidated fiscal plan for a fiscal year or reported in the fiscal reconciliation for a fiscal year, as the context requires;
- (f) “dedicated revenue expense” means the expense portion of dedicated revenue and related expense, as projected in the consolidated fiscal plan for a fiscal year or reported in the fiscal reconciliation for a fiscal year, as the context requires;
- (g) “fiscal reconciliation” means the report in respect of the final year-end results for a fiscal year referred to in section 6(4.1);
- (h) “non-recurring non-cash expense variations” means non-recurring non-cash expense projected in the



consolidated fiscal plan for a fiscal year or reported in the fiscal reconciliation for a fiscal year, as the context requires;

- (i) “non-recurring non-cash revenue variations” means non-recurring non-cash revenue projected in the consolidated fiscal plan for a fiscal year or reported in the fiscal reconciliation for a fiscal year, as the context requires;
- (j) “projected expense” means total expense, as projected in the consolidated fiscal plan for a fiscal year, adjusted to exclude dedicated revenue expense and non-recurring non-cash expense variations;
- (k) “projected operating expense” means total operating expense, as projected in the consolidated fiscal plan for a fiscal year, adjusted to exclude dedicated revenue expense and non-recurring non-cash expense variations;
- (l) “projected revenue” means total revenue, as projected in the consolidated fiscal plan for a fiscal year, adjusted to exclude dedicated revenue and non-recurring non-cash revenue variations;
- (m) “Q3 fiscal outlook” means the update of the fiscal outlook for a fiscal year set out in the 3rd report required under section 6(4)(b) or the consolidated fiscal plan for the following fiscal year as permitted under section 6(5), as the case may be.

**No projected deficit**

**11.2(1)** Subject to subsection (2), in the consolidated fiscal plan for a fiscal year, the projected expense must not exceed the projected revenue.

**(2)** The projected expense for a fiscal year may exceed the projected revenue if

- (a) the projected revenue for the fiscal year is at least \$1 000 000 000 less than the projected revenue for the previous fiscal year set out in the Q3 fiscal outlook for that fiscal year, or
- (b) the projected revenue for the fiscal year is less than the projected expense for the previous fiscal year set out in the Q3 fiscal outlook for that fiscal year.





**(3)** If subsection (2) applies, the deficit shown in the consolidated fiscal plan for that fiscal year must not exceed,

- (a) where subsection (2)(a) applies, the difference between the projected revenue for the fiscal year and the projected revenue for the previous fiscal year set out in the Q3 fiscal outlook for that fiscal year,
- (b) where subsection (2)(b) applies, the difference between the projected revenue for the fiscal year and the projected expense for the previous fiscal year set out in the Q3 fiscal outlook for that fiscal year, and
- (c) where both subsection (2)(a) and (b) apply, the greater of the amounts determined under clauses (a) and (b) of this subsection.

**No actual deficit**

**11.3(1)** Subject to subsection (2), in the consolidated financial statements for a fiscal year, the actual expense must not exceed the actual revenue.

**(2)** The actual expense for a fiscal year may exceed the actual revenue if

- (a) section 11.2(2) applies,
- (b) the actual revenue for the fiscal year is at least \$500 000 000 less than the projected revenue in the consolidated fiscal plan for that fiscal year, or
- (c) the actual necessary expense for the fiscal year exceeds the projected expense in relation to contingencies under section 24.1 of the *Financial Administration Act* in the consolidated fiscal plan for that fiscal year.

**(3)** If subsection (2) applies, the deficit shown in the consolidated financial statements for that fiscal year must not exceed,

- (a) where subsection (2)(a) applies, the maximum amount of the deficit permitted under section 11.2(3),
- (b) where subsection (2)(b) applies, the difference between the actual revenue for the fiscal year and the projected revenue in the consolidated fiscal plan for that fiscal year,



- (c) where subsection (2)(c) applies, the difference between the actual necessary expense for the fiscal year and the projected expense in relation to contingencies under section 24.1 of the *Financial Administration Act* in the consolidated fiscal plan for that fiscal year, and
- (d) where more than one of subsection (2)(a), (b) and (c) apply, the sum of the amounts determined under the corresponding clauses (a), (b) and (c) of this subsection.

**Application of no actual deficit rules in future fiscal years**

**11.4** Notwithstanding anything in this Act, section 11.3(2) shall not apply for more than 3 consecutive fiscal years.

**Limitations on actual in-year expense increases**

**11.5(1)** Subject to subsection (2), the actual expense in the consolidated financial statements for a fiscal year must not exceed the projected expense in the consolidated fiscal plan for that fiscal year.

**(2)** The actual expense for a fiscal year may exceed the projected expense if the actual necessary expense for the fiscal year exceeds the projected expense in relation to contingencies under section 24.1 of the *Financial Administration Act* in the consolidated fiscal plan for that fiscal year.

**(3)** If subsection (2) applies, the increased expense for the fiscal year must not exceed the difference between the actual necessary expense for the fiscal year and the projected expense in relation to contingencies under section 24.1 of the *Financial Administration Act* in the consolidated fiscal plan for that fiscal year.

**Limitations on projected year-over-year operating expense increases**

**11.6(1)** For the 2023-24 fiscal year, the projected operating expense in the consolidated fiscal plan must not exceed the amount obtained by applying the following formula:

$$A \times \{1 + (B + C)\}$$

where

A is the projected operating expense for the previous fiscal year set out in the Q3 fiscal outlook for that fiscal year;



- B is the rate of population growth in Alberta for the previous calendar year set out in the Q3 fiscal outlook for the previous fiscal year;
- C is the percentage change in the Alberta Consumer Price Index for the previous calendar year set out in the Q3 fiscal outlook for the previous fiscal year.

(2) For the 2024-25 fiscal year and subsequent fiscal years, the projected operating expense in the consolidated fiscal plan for the fiscal year must not exceed the amount obtained by applying the following formula:

$$D \times \{1 + (E + F)\}$$

where

D is

- (a) for the 2024-25 fiscal year, the amount obtained by applying the formula under subsection (1);
- (b) for the subsequent fiscal years, the amount obtained by applying the formula under this subsection in respect of the previous fiscal year;

E is the rate of population growth in Alberta for the previous calendar year set out in the Q3 fiscal outlook for the previous fiscal year;

F is the percentage change in the Alberta Consumer Price Index for the previous calendar year set out in the Q3 fiscal outlook for the previous fiscal year.

#### **Alberta Fund and allocation of surplus cash**

**11.7(1)** The Alberta Fund is created as an account within the General Revenue Fund.

(2) The responsible Minister must allocate the surplus cash of the General Revenue Fund generated for a fiscal year, if any, as follows:

- (a) to the repayment of debt due in that fiscal year,



- (i) if the amount of cash required to pay all of the debt due is 50% or more of the amount of surplus cash, at least 50% of the surplus cash, or
  - (ii) if the amount of cash required to pay all of the debt due is less than 50% of the amount of surplus cash, the amount of surplus cash required to pay all of the debt;
  - (b) to the Alberta Fund, the remainder of the surplus cash after making the allocation under clause (a).
- (3)** The responsible Minister may
- (a) allocate from the Alberta Fund any amount for the repayment of debt under section 67(2) of the *Financial Administration Act*,
  - (b) with the approval of the Treasury Board, pay from the General Revenue Fund to the Alberta Heritage Savings Trust Fund any amount allocated from the Alberta Fund, or
  - (c) subject to sections 11.2 to 11.6, with the approval of the Treasury Board, allocate from the Alberta Fund any amount for one-time spending initiatives.
- (4)** For the purposes of this section, in respect of a fiscal year,
- (a) the responsible Minister may make interim allocations based on projections of the surplus cash of the General Revenue Fund that will be generated for that fiscal year, and
  - (b) the final allocation must be made in the fiscal reconciliation for that fiscal year based on the actual surplus cash of the General Revenue Fund generated for that fiscal year.

**(8) The following heading is added before section 12:**

**Application**

**(9) Section 12 is amended by renumbering it as section 12(1) and by adding the following after subsection (1):**

- (2) Despite subsection (1),
  - (a) sections 11.1 to 11.5 and 11.7 apply in respect of the 2023-24 fiscal year and subsequent fiscal years,



(8) Adds heading.

(9) Section 12 presently reads:

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

- (b) section 11.6(1) applies in respect of the 2023-24 fiscal year, and
- (c) section 11.6(2) applies in respect of the 2024-25 fiscal year and subsequent fiscal years.

**(10) This section comes into force on Proclamation.**

### **Horse Racing Alberta Act**

**Amends RSA 2000 cH-11.3**

**10(1) The *Horse Racing Alberta Act* is amended by this section.**

**(2) Section 1(1)(l) is amended by striking out “section 2(2)(a)” and substituting “section 2(3)(a)”.**

**(3) Section 2 is amended**

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

- (i) 4 members of the general public.

**(b) by repealing subsections (2) to (6) and substituting the following:**

**(2)** The Minister may appoint one person to the board who shall not have voting rights on the board.

**(2.1)** In addition to the person referred to in subsection (1)(f), all other racing breed associations in the Province recognized by the Corporation, excluding the associations referred to in subsection (1)(b), (d) and (e), may appoint one other person to the board who shall not have voting rights on the board.

**(3)** For the purposes of making an appointment referred to in subsection (1)(a) and (i), the following applies:

(10) Coming into force.

### **Horse Racing Alberta Act**

**10(1)** Amends chapter H-11.3 of the Revised Statutes of Alberta 2000.

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

*1(1) In this Act,*

*(l) “selection committee” means the selection committee referred to in section 2(2)(a);*

(3) Section 2 presently reads in part:

*2(1) The Alberta Racing Corporation is continued under the name “Horse Racing Alberta” consisting of a board of directors made up of the following:*

*(i) 3 members of the general public.*

*(2) The Minister and the Minister of Agriculture and Rural Development may each appoint a person to the board but those persons do not have voting rights on the board.*

*(3) For the purposes of making appointments referred to in subsection (1)(a) and (i), the following applies:*

*(a) the board shall form a selection committee from among its members;*

*(b) where*

*(i) there is a vacancy on the board in respect of an appointment referred to in subsection (1)(a) or (i), or*

- (a) the board shall form a selection committee from among the directors;
  - (b) if there is a vacancy or a vacancy will occur within 12 months in a position on the board referred to in subsection (1)(a) or (i),
    - (i) if there is unanimous consent of the board for reappointment of the current chair or a current member of the general public, the current chair or the current member of the general public is reappointed, or
    - (ii) if subclause (i) does not apply, the selection committee shall advertise, subject to the rules, for nominations of persons for appointment;
  - (c) after receiving nominations, the selection committee shall submit to the board the name of a candidate from the nominated persons to fill the position on the board that is or will be vacant;
  - (d) if a 2/3 majority of the board votes in favour of the candidate, the candidate is appointed to fill the vacancy or upcoming vacancy;
  - (e) if the candidate is not appointed under clause (d),
    - (i) if there is unanimous consent of the board for reappointment of the current chair or a current member of the general public, the current chair or the current member of the general public is reappointed, or
    - (ii) if subclause (i) does not apply,
      - (A) the steps in clauses (c) and (d), or
      - (B) if the selection committee determines that additional nominations are advisable, the steps in clauses (b), (c) and (d)
- shall be repeated.

- (ii) *the term of office of one or more of the current members of the board holding an appointment referred to in subsection (1)(a) or (i) is about to expire,*

*the selection committee shall, subject to the rules, advertise for nominations of persons from which a person or persons may be appointed to that position or those positions, unless there is unanimous consent of the board for reappointment of the current member or members for an additional term and the current member or members are eligible for reappointment;*

- (c) *on receiving nominations, the selection committee shall submit to the board the name of a candidate, from among the names of the persons whose nominations were received by the selection committee, to fill each of the positions on the board to which an appointment is to be made;*

- (d) *on the submission to the board of the name of a candidate with respect to a position on the board,*

- (i) *the board shall conduct a vote of the board to determine whether the candidate is to be appointed to fill the position, and*

- (ii) *if at least a 2/3 majority of the vote is in favour of the candidate's being appointed to the position,*

*the board shall appoint the candidate to fill the vacancy or to take office on the expiry of the current board member's term of office, as the case may be.*

*(4) The term of office of a member of the board is 3 years or a shorter period of time prescribed by the persons appointing the member to the board.*

*(5) A person who is a member of the board may be reappointed as a member of the board but*

- (a) *that person is not eligible to serve for more than 6 consecutive years as a member of the board, and*

- (b) *where the person has served for 6 consecutive years as a member of the board, that person is not eligible to be appointed again as a member of the board until 3 years has*

**(3.1)** For the purposes of making an appointment referred to in subsection (1)(a) and (i),

- (a) the board must identify any skills, knowledge, experience or attributes required of the director before recruitment begins,
- (b) the selection committee must base the selection of a person under subsection (3)(c) on an assessment of the extent to which the person possesses the identified skills, knowledge, experience or attributes, and
- (c) the board must base the selection of a person for appointment as a director on an assessment of the extent to which the person possesses the identified skills, knowledge, experience or attributes.

**(4)** The term of office of a director of the board is 3 years or a shorter period of time set by the person appointing the person to the board.

**(5)** A person who is a director of the board may be reappointed as a director of the board but

- (a) that person is not eligible to serve for more than 6 consecutive years as a director of the board, and
- (b) where the person has served for 6 consecutive years as a director of the board, that person is not eligible to be appointed again as a director until 3 years has elapsed from the day that the person's last appointment to the board terminated.

**(6)** No person may be appointed as a director of the board if, within the last 5 years, the person has been convicted of an offence under the *Gaming, Liquor and Cannabis Act* or this Act or has been convicted of an indictable offence under the *Criminal Code* (Canada).

**(c) in subsection (9) by striking out “members” and substituting “directors”.**

**(4) Section 6(1) is amended by striking out “members” and substituting “directors”.**

*elapsed from the time that the person's last appointment to the board terminated.*

*(6) No person who within the last 5 years has been convicted of an offence under the Gaming, Liquor and Cannabis Act or this Act or has been convicted of an indictable offence under the Criminal Code (Canada) may be appointed as a member of the board.*

*(9) The quorum of the board is 7 members of the board who have voting rights.*

(4) Section 6(1) presently reads:

**(5) Section 9(4)(b) is amended by striking out “member” and substituting “director”.**

**(6) Section 12(1) is amended by striking out “members of the board” and substituting “directors of the board”.**

**(7) Section 22(1) is amended**

**(a) in clause (dd) by striking out “members” and substituting “directors”;**

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

(ee) prescribing rulings and directions that can be appealed to the Appeal Tribunal.

**(8) Section 23 is amended**

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

(a) appoint an Appeal Tribunal consisting of at least 5 persons and not more than 7 persons to hear appeals under this Act, and

**(b) in subsection (5) by striking out “prescribe” and substituting “set by order”;**



*6(1) The board may make bylaws governing the administration and management of the business and affairs of the Corporation, including the establishment and payment of remuneration and expenses to the members of the board.*

(5) Section 9(4)(b) presently reads:

*(4) The Corporation*

*(b) shall not directly or indirectly pay any dividend or other form of profit sharing to any member of the board or to any other person.*

(6) Section 12(1) presently reads:

*12(1) No action lies against the members of the board, the members of the Appeal Tribunal, any racing official or any employee or agent of the Corporation or of the Appeal Tribunal for anything done or not done by any of them in good faith while exercising their powers or performing their duties under this Act.*

(7) Section 22(1) presently reads in part:

*22(1) The Corporation may make rules*

*(dd) governing, subject to section 2, the nomination and appointment of persons as members of the board.*

(8) Section 23 presently reads in part:

*23(1) The Minister shall*

*(a) appoint an Appeal Tribunal consisting of not more than 3 persons to hear appeals under this Act, and*

*(5) The Minister shall, in accordance with any applicable regulations under the Alberta Public Agencies Governance Act, prescribe the remuneration and expenses payable to the chair and members of the Appeal Tribunal.*

- (c) **in subsection (5.1) by striking out** “any regulations prescribing a rate under subsection (5)” **and substituting** “an order of the Minister under subsection (5)”;
- (d) **in subsection (6) by striking out** “prescribed” **and substituting** “paid”;
- (e) **by repealing subsections (7) to (10).**

**(9) Section 24 is repealed and the following is substituted:**

**Panels and quorum**

**24(1)** The board shall

- (a) establish panels of 3 members of the Appeal Tribunal to deal with a particular matter or class or group of matters, and
- (b) designate a member to chair each panel convened under clause (a).

**(2)** An Appeal Tribunal panel established under subsection (1) may perform the functions of the Appeal Tribunal in respect of the particular matter or class or group of matters for which the panel was established, and when performing any of those functions, the panel has all the powers and jurisdiction of the Tribunal, except for the power to make rules under section 28(2).

**(3)** A majority of the members of a panel constitutes a quorum.

*(5.1) If regulations under the Alberta Public Agencies Governance Act establish rates in respect of remuneration or expenses payable to the chair or members of the Appeal Tribunal, those regulations prevail, to the extent of any conflict or inconsistency, over any regulations prescribing a rate under subsection (5).*

*(6) The amount of the remuneration and expenses prescribed under subsection (5) and the expenses and costs incurred in the operation of the Appeal Tribunal shall be paid by the Corporation.*

*(7) The Corporation shall not give any directions to the Appeal Tribunal with respect to the conduct of appeals or the operation of the Appeal Tribunal.*

*(8) Notwithstanding subsection (7), the Corporation is entitled to appear as a party before the Appeal Tribunal and to present evidence and make submissions to the Appeal Tribunal.*

*(9) The quorum of the Appeal Tribunal is 2 members of the Appeal Tribunal.*

*(10) Notwithstanding subsection (1), the Minister may appoint persons as acting members of the Appeal Tribunal to act when the Appeal Tribunal is unable to establish a quorum.*

(9) Section 24 presently reads:

*24 Where a racing official makes a ruling or gives a direction, a person affected by that ruling or direction may appeal that ruling or direction to the Appeal Tribunal.*

(4) A decision of a majority of the members of a panel is the decision of the Appeal Tribunal.

(5) The board may delegate their powers in this section to the chair of the Appeal Tribunal.

#### **Role of the Corporation**

**24.1(1)** The Corporation shall not give any directions to the Appeal Tribunal with respect to the conduct of appeals or the operation of the Appeal Tribunal.

(2) Notwithstanding subsection (1), the Corporation is entitled to appear as a party before the Appeal Tribunal and to present evidence and make submissions.

#### **Appeal**

**24.2** Where a racing official makes a ruling or gives a direction and the rules under section 22(1)(ee) prescribe that the ruling or direction can be appealed, a person affected by that ruling or direction may appeal to the Appeal Tribunal.

**(10) Section 26(1)(f) is amended by adding** “subject to section 28(2)(l),” **before** “award costs”.

**(11) Section 28(1) and (2) are repealed and the following is substituted:**

#### **Procedure before Appeal Tribunal**

**28(1)** Subject to the rules established under subsection (2), for the purposes of conducting appeals before the Appeal Tribunal,

- (a) the Appeal Tribunal may require the production or disclosure of any record, object or thing;
- (b) the Appeal Tribunal may grant interim relief and stays;
- (c) the Appeal Tribunal may conduct hearings
  - (i) in person, and

(10) Section 26(1)(f) presently reads:

*26(1) When the Appeal Tribunal hears an appeal, the Appeal Tribunal may, by order, do one or more of the following:*

*(f) award costs.*

(11) Section 28(1) and (2) presently read:

*28(1) For the purposes of conducting appeals before the Appeal Tribunal,*

*(a) the chair and the other members of the Appeal Tribunal have the same power as is vested in the Court of Queen's Bench for the trial of civil actions*

*(i) to summon and enforce the attendance of witnesses,*

*(ii) to compel witnesses to give evidence on oath or otherwise,*

*(iii) to compel witnesses to give evidence in person or otherwise, and*

- (ii) by electronic or telephonic means that enable all persons who are required or entitled to participate in the hearing to hear and communicate with each other instantaneously;
- (d) if a party to the appeal fails to attend the hearing, the Appeal Tribunal may proceed with the hearing;
- (e) the Appeal Tribunal may take evidence under oath;
- (f) the chair and the other members of the Appeal Tribunal have the same power as is vested in the Court of King's Bench for the trial of civil actions
  - (i) to summon and enforce the attendance of witnesses,
  - (ii) to compel witnesses to give evidence on oath or otherwise, and
  - (iii) to compel witnesses to give evidence in person or otherwise;
- (g) any member of the Appeal Tribunal may administer oaths for the purpose of taking evidence;
- (h) the Appeal Tribunal may reconsider a previous decision made by the Appeal Tribunal;
- (i) without limiting the power of the Appeal Tribunal to determine its own procedure, the Appeal Tribunal may
  - (i) adopt rules from the *Alberta Rules of Court* or other rules,
  - (ii) adjourn matters,
  - (iii) determine the applicable rules of evidence,
  - (iv) determine how to receive and record evidence, and
  - (v) determine how decisions are to be issued and, if applicable, published.

**(2)** With respect to appeals before the Appeal Tribunal, the Appeal Tribunal may make rules applicable to the entire Tribunal

- (iv) *to compel witnesses to produce any record, object or thing that relates to the matter being heard;*
  - (b) *the Appeal Tribunal may take evidence under oath;*
  - (c) *any member of the Appeal Tribunal may administer oaths for the purpose of taking evidence;*
  - (d) *the Appeal Tribunal may grant interim relief and stays in respect of the proceedings before the Appeal Tribunal;*
  - (e) *the Appeal Tribunal may reconsider a previous decision made by the Appeal Tribunal.*
- (2) *With respect to appeals before the Appeal Tribunal, the Appeal Tribunal may make rules*
- (a) *governing notices of appeal;*
  - (b) *governing the procedure before the Appeal Tribunal;*
  - (c) *governing adjournments of matters before the Appeal Tribunal;*
  - (d) *governing the attendance of witnesses;*
  - (e) *governing the applicability of the rules of evidence in judicial proceedings to hearings before the Appeal Tribunal;*
  - (f) *governing the receiving and recording of evidence;*
  - (g) *empowering the Appeal Tribunal to proceed when a party to the appeal fails to appear at or attend a hearing;*
  - (h) *governing the interim relief and stays that may be granted;*
  - (i) *providing for majority and minority decisions;*
  - (j) *empowering the Appeal Tribunal to consider an appeal without holding a hearing and governing the procedure to be used in those circumstances;*
  - (k) *governing the applicability of the Alberta Rules of Court;*
  - (l) *providing for the issuing and publication of decisions of the Appeal Tribunal;*

- (a) respecting notices of appeal;
- (b) respecting the procedure before the Appeal Tribunal, including
  - (i) the adoption of rules from the *Alberta Rules of Court* or other rules, and
  - (ii) the procedure if a party to the appeal fails to attend the hearing;
- (c) respecting the production or disclosure of any record, object or thing;
- (d) respecting adjournments of matters before the Appeal Tribunal;
- (e) respecting interim relief and stays;
- (f) respecting hearings conducted
  - (i) in person, and
  - (ii) by electronic or telephonic means that enable all persons who are required or entitled to participate in the hearing to hear and communicate with each other instantaneously;
- (g) respecting the attendance of witnesses;
- (h) respecting the applicability of the rules of evidence in judicial proceedings to hearings before the Appeal Tribunal;
  - (i) respecting the receiving and recording of evidence;
  - (j) respecting the issuing and publication of decisions of the Appeal Tribunal;
- (k) respecting the reconsideration of decisions made by the Appeal Tribunal;
- (l) respecting costs.

**(2.1)** Rules under subsection (2) must be approved by a majority of the appointed members of the Appeal Tribunal.



- (m) empowering the Appeal Tribunal to require the production of any record, object or thing;*
- (n) governing the reconsideration of decisions made by the Appeal Tribunal;*
- (o) governing costs.*

**(12) Sections 29 to 31 are repealed and the following is substituted:**

**Definition**

**29** In this Part, “former provisions” means the provisions of this Act in force immediately before the coming into force of section 10 of the *Financial Statutes Amendment Act, 2023*.

**Appointments**

**30(1)** The chair of the board of the Corporation appointed under the former provisions continues as the chair until the appointment expires, the appointment is terminated, or the chair resigns.

**(2)** A director of the board of the Corporation appointed as a public member under the former provisions continues as a director until the appointment expires, the appointment is terminated or the director resigns.

**(3)** The director of the board appointed by the Minister under the former provisions continues as a director until the appointment expires, the appointment is terminated or the director resigns.

**(4)** A person appointed by the Minister under the former provisions as a member of the Appeal Tribunal continues as a member of the Appeal Tribunal until the appointment expires, the appointment is terminated or the member resigns.

**(5)** The person designated by the Minister under the former provisions as the chair of the Appeal Tribunal continues as the chair of the Appeal Tribunal until the appointment expires, the appointment is terminated or the chair resigns.

**(6)** The rules made under section 28(2) of the former provisions continue to have effect insofar as they are not inconsistent with the Act until amended, repealed or replaced.

**Appeals and decisions**

**31(1)** An appeal related to events that occurred before the coming into force of section 10 of the *Financial Statutes Amendment Act, 2023* may be started and proceed under the former provisions.

(12) Sections 29 to 31 presently read:

*29 In this Part, “former provisions” means the provisions of this Act in force immediately before the coming into force of the Racing Corporation Amendment Act, 2002.*

*30(1) Persons who were members of the Alberta Racing Corporation immediately before the coming into force of the Racing Corporation Amendment Act, 2002 continue as members of Horse Racing Alberta until*

- (a) in the case of the chair designated under section 3 of the former provisions, a chair is appointed under section 2(3) or (8),*
- (b) in the case of a person appointed under section 2(1)(a) of the former provisions, the appointment expires or the person is replaced by a person appointed under section 2(1)(e) or (8),*
- (c) in the case of a person appointed under section 2(1)(b) of the former provisions, the appointment expires or the person is replaced by a person appointed under section 2(1)(c) or (8),*
- (d) in the case of persons appointed under section 2(1)(c) of the former provisions, the appointments expire or the persons are replaced by persons appointed under section 2(1)(i) or (8), and*
- (e) in the case of persons appointed under section 2(1)(d) of the former provisions, the appointments expire or the persons are replaced by persons appointed under section 2(1)(b) and (d) or (8).*

*(2) In determining the 6 consecutive years of service on the board of Horse Racing Alberta for the purpose of section 2(5), service while being a member of the Alberta Racing Corporation under section 2 of the former provisions shall not be taken into account.*

*31 Any references to the Alberta Racing Corporation in any enactment, order, bylaw, agreement, instrument or document is deemed to be a reference to Horse Racing Alberta.*

(2) Any appeal commenced and not concluded before the coming into force of section 10 of the *Financial Statutes Amendment Act, 2023* continues under the former provisions.

(3) Any decision, determination or order made by the Appeal Tribunal before the coming into force of section 10 of the *Financial Statutes Amendment Act, 2023* is deemed to be a decision, determination or order of the Appeal Tribunal under this Act.

**(13) This section comes into force on Proclamation.**

### **Infrastructure Accountability Act**

**Amends SA 2021 cl-1.6**

**11(1) The *Infrastructure Accountability Act* is amended by this section.**

**(2) Section 1(c) is amended by striking out “*Fiscal Planning and Transparency Act*” and substituting “*Sustainable Fiscal Planning and Reporting Act*”.**

**(3) This section comes into force on Proclamation.**

### **Insurance Act**

**Amends RSA 2000 cl-3**

**12(1) The *Insurance Act* is amended by this section.**

**(2) Section 15.1(1) is amended by striking out “*Fiscal Planning and Transparency Act*” and substituting “*Sustainable Fiscal Planning and Reporting Act*”.**

**(3) This section comes into force on Proclamation.**

(13) Coming into force.

### **Infrastructure Accountability Act**

**11(1)** Amends chapter I-1.6 of the Statutes of Alberta, 2021.

(2) Updates Act title.

(3) Coming into force.

### **Insurance Act**

**12(1)** Amends chapter I-3 of the Revised Statutes of Alberta 2000.

(2) Updates Act title.

(3) Coming into force.

## **Investing in a Diversified Alberta Economy Act**

**Amends SA 2016 cl-10.5**

**13(1) The *Investing in a Diversified Alberta Economy Act* is amended by this section.**

**(2) The following is added after Part 2:**

### **Part 2.1 Alberta Agri-processing Investment Tax Credit**

#### **Definitions**

**69.1** In this Part,

- (a) “APITC certificate” means an Alberta agri-processing investment tax credit certificate issued by the Minister under section 69.7;
- (b) “approved investment plan” means a proposed investment plan approved by the Minister under section 69.4(3), including any conditions placed on or modifications made to it by the Minister, in respect of which there is a subsisting conditional approval letter;
- (c) “conditional approval letter” means a conditional approval letter issued by the Minister under section 69.4;
- (d) “eligible capital expenditure” means an expenditure that meets the requirements of section 69.3;
- (e) “eligible corporation” means a corporation that meets the requirements of section 69.2;
- (f) “eligible value-added agricultural activity” means the physical transformation or upgrading of any raw or primary agricultural product or any agricultural by-product or waste into a new or upgraded product;
- (g) “existing facility” means a facility that is in existence at the time an application is made under section 69.4(1);

**Investing in a Diversified Alberta  
Economy Act**

**13(1)** Amends chapter I-10.5 of the Statutes of Alberta, 2016.

(2) Part 2.1 Alberta Agri-processing Investment Tax Credit.

- (h) “new facility” means a proposed facility for which an application is made under section 69.4(1) that is not an existing facility;
- (i) “proposed investment plan” means a plan to invest in a new facility or an existing facility for an eligible value-added agricultural activity and includes the requirements referred to in section 69.4(2).

**Eligible corporation**

**69.2** To be an eligible corporation, a corporation must

- (a) be incorporated, registered or continued under the *Business Corporations Act*, and
- (b) satisfy any other prescribed eligibility conditions.

**Eligible capital expenditures**

**69.3** To be an eligible capital expenditure, an expenditure must

- (a) be made by an eligible corporation,
- (b) be made with respect to prescribed property that is to be used and located in Alberta for an eligible value-added agricultural activity, and
- (c) meet any other prescribed requirements and conditions.

**Conditional approval letter**

**69.4(1)** An eligible corporation may apply to the Minister for a conditional approval letter by submitting an application in the form and manner required by the Minister, accompanied with the corporation’s proposed investment plan and any other prescribed information.

**(2)** A proposed investment plan must include the following in respect of a facility:

- (a) proposed expenditures, including the anticipated costs of those expenditures;
- (b) the eligible value-added agricultural activity that is proposed for the facility, including details of the activity that the proposed investment is for;





- (c) the estimated project start and completion dates;
- (d) any other prescribed information.

**(3)** The Minister may approve a corporation's proposed investment plan, with or without modifications, and issue a conditional approval letter specifying the estimated amount of the corporation's tax credit under this Part where the Minister is satisfied that

- (a) the corporation is an eligible corporation,
- (b) the facility that is the subject of the proposed investment plan is intended to be used for an eligible value-added agricultural activity,
- (c) some or all of the expenditures listed in the corporation's proposed investment plan for which a conditional approval letter is sought are eligible capital expenditures,
- (d) the total of the eligible capital expenditures in the proposed investment plan is equal to or in excess of the prescribed minimum amount,
- (e) issuing a conditional approval letter is in the public interest, and
- (f) the corporation satisfies any other prescribed conditions or requirements.

**(4)** The Minister may modify a corporation's approved investment plan and issue a modified conditional approval letter to the corporation on receipt of additional information from a corporation.

**Report to Minister**

**69.5(1)** A corporation that receives a conditional approval letter must report the status of the approved investment plan to the Minister in the form and manner required by the Minister

- (a) every 180 days, and
- (b) at any other time required by the Minister.

**(2)** A report on the status of the approved investment plan under this section must include



- (a) the status of the making of the eligible capital expenditures listed in the approved investment plan,
- (b) the status of the new facility or existing facility that is the subject of the approved investment plan, including whether some or all of the facility is in operation, and
- (c) any other information required by the Minister.

**(3)** A corporation that receives a conditional approval letter but has not yet claimed a tax credit under section 25.04 of the *Alberta Corporate Tax Act* must immediately report to the Minister any change in circumstance that could affect the corporation's eligibility for an APITC certificate.

**(4)** A corporation that receives a conditional approval letter must report to the Minister any of the following changes respecting the corporation within 30 days of the occurrence of the change:

- (a) an amalgamation as described in subsection 87(1) of the federal Act;
- (b) the dissolution of the corporation;
- (c) the winding-up of an eligible corporation that is a subsidiary if the rules in subsection 88(1) of the federal Act applied to the winding-up of the subsidiary;
- (d) any other prescribed change respecting the corporation.

**(5)** A corporation referred to in subsection (4) must report to the Minister the status of the approved investment plan at the time of the amalgamation, dissolution, winding-up or other prescribed change.

**(6)** The Minister may assign the conditional approval letter issued to an eligible corporation to another eligible corporation following any of the events referred to in subsection (4) occurring in respect of the eligible corporation.

**(7)** A corporation must report any contravention of this Part by the corporation to the Minister within 30 days of becoming aware of the contravention.



### **Limit on acceptance of applications**

**69.6(1)** Despite anything to the contrary in this Part,

- (a) the Minister may for any reason, including budgetary restrictions, refuse to accept further applications for conditional approval letters under this Part for any period, and
- (b) the Minister shall not accept any applications for conditional approval letters under this Part after 5 years from the coming into force of this Part unless, on a motion of a member of Executive Council, the Legislative Assembly approves a resolution that authorizes a further period of up to 5 years.

(2) A new motion may be made and a new resolution approved under subsection (1)(b) during the period that a prior resolution is in effect.

### **APITC certificate**

**69.7(1)** An eligible corporation may apply to the Minister for an Alberta agri-processing investment tax credit certificate by submitting an application in the form and manner required by the Minister, accompanied with any other prescribed information.

(2) A corporation may apply in accordance with subsection (1) only after eligible capital expenditures in the corporation's approved investment plan have been made and the new facility or existing facility is in operation for the activity or activities set out in the approved investment plan.

(3) Where the Minister receives an application under subsection (1), the Minister must issue an APITC certificate to the corporation where the Minister is satisfied that

- (a) the corporation is an eligible corporation,
- (b) expenditures set out in the approved investment plan are eligible capital expenditures and the expenditures were made by the corporation,
- (c) as of the date of application under subsection (1), the facility that is the subject of the application is in operation by the corporation for the eligible value-added agriculture activity or activities set out in the approved investment plan, and



- (d) the corporation satisfies any other prescribed conditions or requirements.

**(4)** The effective date of an APITC certificate is

- (a) the date an eligible corporation applies for the APITC certificate under subsection (1), or
- (b) a date specified by the Minister that falls after the date the application is made under subsection (1) and on or before the date the APITC certificate is issued.

**(5)** An APITC certificate must specify

- (a) the tax credit amount calculated in accordance with section 69.8(1),
- (b) any maximum portions referred to in section 69.8(2),
- (c) the effective date of the APITC certificate, and
- (d) any conditions or restrictions on the APITC certificate.

**(6)** If the Minister is not satisfied as to the matters referred to in subsection (3), the Minister

- (a) may modify the conditional approval letter and issue an APITC certificate or may refuse to issue an APITC certificate, and
- (b) must give notice to the corporation of the modification or refusal and provide reasons for the Minister's decision.

**Calculation of tax credit amount**

**69.8(1)** The amount of a tax credit to be specified on a corporation's APITC certificate is equal to 12% of the eligible capital expenditures made in respect of its approved investment plan, subject to any prescribed maximum.

**(2)** The Minister may prescribe the maximum portion of the amount specified on an APITC certificate that may be claimed under section 25.04 of the *Alberta Corporate Tax Act* by a corporation in a particular taxation year and the 2 taxation years immediately following that year.





**Modification, cancellation or revocation of conditional approval letter or APITC certificate**

**69.9(1)** The Minister may modify, cancel or revoke a conditional approval letter or an APITC certificate issued under this Part

- (a) if any information provided by the corporation to obtain the conditional approval letter or the APITC certificate is false or misleading or fails to disclose a material fact,
  - (b) if, in the opinion of the Minister,
    - (i) there has been a change in circumstances relating to the corporation that affects its eligibility for an APITC certificate, or
    - (ii) at the time the conditional approval letter or APITC certificate was issued or at a subsequent time, the corporation is not an eligible corporation or the corporation was in contravention of this Part or the regulations,
  - (c) if an eligible capital expenditure is made by the corporation in respect of property that is not retained by the corporation in Alberta
    - (i) before the issuance of an APITC certificate, or
    - (ii) for one year after an APITC certificate is issued,
- or
- (d) for any other prescribed reason.

**(2)** The Minister must notify the corporation in writing of the modification, cancellation or revocation under this section.

**(3)** Subject to the regulations, where an APITC certificate is

- (a) modified under this section, the Minister may specify that
  - (i) for the purposes of section 25.04 of the *Alberta Corporate Tax Act* the APITC certificate is deemed always to have been issued with the modified amount, or



- (ii) the APITC certificate is modified as of the effective day of the modification,
- (b) cancelled under this section, the cancellation is effective on the day of cancellation, or
- (c) revoked under this section, for the purposes of section 25.04 of the *Alberta Corporate Tax Act* the APITC certificate is deemed never to have been issued.

#### **Reconsideration by Minister**

##### **69.91(1)** Where

- (a) the Minister
  - (i) gives notice to a corporation under section 69.7(6) that the Minister has modified a conditional approval letter or refused to issue an APITC certificate, or
  - (ii) modifies, cancels or revokes a conditional approval letter or an APITC certificate under section 69.9(1),

or

- (b) a corporation disagrees with the amount specified in an APITC certificate issued under section 69.7,

the corporation, within 30 days after the Minister gives notice to the corporation of the Minister's decision, may request in writing that the Minister reconsider that decision and, for that purpose, must provide grounds on which the request for reconsideration is made.

**(2)** Within 60 days of receipt of a corporation's request under subsection (1), the Minister must reconsider the matter and may rescind, vary or confirm the previous decision.

**(3)** The Minister must notify the corporation in writing of the Minister's decision under subsection (2).

#### **Renunciation of tax credit**

**69.92(1)** A corporation may renounce an entitlement to claim a tax credit specified in an APITC certificate for a taxation year by notifying the Minister in the form and manner required by the Minister on or before the earlier of



- (a) the date on which the corporation files its return of income for the taxation year, and
- (b) the date by which the corporation is required to file its return of income for the taxation year under section 36 of the *Alberta Corporate Tax Act*.

(2) Where a renunciation is made under subsection (1), the Minister must cancel the APITC certificate.

### **Regulations**

**69.93(1)** The Minister may make regulations

- (a) respecting eligibility conditions for the purposes of section 69.2(b);
- (b) prescribing property for the purposes of section 69.3(b);
- (c) respecting requirements and conditions applicable to eligible capital expenditures;
- (d) respecting the process for applying for a conditional approval letter under this Part, including information that must be included with the application;
- (e) respecting information to be included in a proposed investment plan;
- (f) respecting the minimum amount of eligible capital expenditures for the purposes of section 69.4(3)(d);
- (g) respecting conditions or requirements for the purposes of section 69.4(3)(f);
- (h) respecting the evaluation of applications for conditional approval letters;
- (i) respecting reporting required under section 69.5;
- (j) respecting changes for the purposes of section 69.5(4)(d);
- (k) respecting the process for applying for an APITC certificate under this Part, including information that must be included with the application;



- (l) respecting the criteria for determining whether eligible qualified expenditures are made in respect of an approved investment plan;
- (m) respecting whether a facility is in operation;
- (n) respecting other prescribed conditions or requirements for the purposes of section 69.7(3)(d);
- (o) respecting any restrictions or conditions that may be imposed for the purposes of section 69.7(5)(d);
- (p) respecting the maximum amount of a tax credit for the purposes of section 69.8(1);
- (q) respecting the maximum portion for the purposes of section 69.8(2);
- (r) respecting the issuance, modification, cancellation or revocation of conditional approval letters or APITC certificates issued under this Part, including prescribing reasons for the purposes of section 69.9(1)(d);
- (s) respecting the effect of modification, cancellation or revocation of an APITC certificate for the purposes of section 69.9(3);
- (t) respecting the assignment of an APITC certificate from one eligible corporation to another eligible corporation;
- (u) respecting reconsiderations of matters under section 69.91;
- (v) requiring a corporation to supply information or documents respecting any matter required in assessing eligibility and compliance with this Part;
- (w) defining any word or expression used but not defined in this Part;
- (x) restricting or broadening the definition of or further defining any word or expression defined in this Part;
- (y) respecting the collection, use or disclosure of information, including personal information, for the purposes of this Part;





- (z) respecting the circumstances and manner of giving notices and providing notifications under this Part;
- (aa) prescribing any matter that is to be prescribed under this Part;
- (bb) respecting any matter or thing the Minister considers necessary or advisable to effectively carry out the intent and purpose of this Part;
- (cc) respecting the provision of information, documents and forms.

**(2)** A regulation made under this section may be made effective with respect to a period occurring before it is made.

**(3)** Section 70(a)(ii) is amended by adding “or 2.1” after “Part 2”.

**(4)** This section comes into force on Proclamation.

### **Local Government Fiscal Framework Act**

**Amends SA 2019 cL-21.5**

**14(1)** The *Local Government Fiscal Framework Act* is amended by this section.

**(2)** The Schedule is amended in sections 1(1)(c), 4(2) and 5(2) by striking out “*Fiscal Planning and Transparency Act*” wherever it occurs and substituting “*Sustainable Fiscal Planning and Reporting Act*”.

**(3)** The Schedule is amended

**(a)** in section 6(2) by striking out

$$\left(\frac{I-J}{J} \times 0.5\right) + 1$$

(3) Section 70(a)(ii) presently reads:

*70 In this Part,*

*(a) “corporation” means*

*(ii) an eligible corporation under Part 2;*

(4) Coming into force.

### **Local Government Fiscal Framework Act**

**14(1)** Amends chapter L-21.5 of the Statutes of Alberta, 2019.

(2) Updates Act title.

(3) The Schedule presently reads in part:

*6(2) For the purpose of subsection (1), the revenue index factor for an applicable fiscal year is the number calculated in accordance with the following formula and rounded to the nearest ten-thousandth:*

**and substituting**

$$\frac{I-J}{J} + 1$$

**(b) in section 9(3) by striking out**

$$\left(\frac{R-S}{S} \times 0.5\right) + 1$$

**and substituting**

$$\frac{R-S}{S} + 1$$

**(4) Subsection (2) comes into force on Proclamation.**

### **Post-secondary Learning Act**

**Amends SA 2003 cP-19.5**

**15(1) The *Post-secondary Learning Act* is amended by this section.**

**(2) Section 1(h.1) is amended by adding the following after subclause (v):**

- (vi) an institution designated by the regulations as an independent academic institution;

**(3) Section 61(3)(a)(ii) is repealed and the following is substituted:**

$$\left(\frac{I-J}{J} \times 0.5\right) + 1$$

9(3) For the purpose of subsection (2), the revenue index factor for an applicable fiscal year is the number calculated in accordance with the following formula and rounded to the nearest ten-thousandth:

$$\left(\frac{R-S}{S} \times 0.5\right) + 1$$

(4) Coming into force.

### **Post-secondary Learning Act**

**15(1)** Amends chapter P-19.5 of the Statutes of Alberta, 2003.

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

*1 In this Act,*

*(h.1) “independent academic institution” means any of the following institutions resident in Alberta:*

*(i) Ambrose University;*

*(ii) Burman University;*

*(iii) Concordia University of Edmonton;*

*(iv) The King’s University;*

*(v) St. Mary’s University;*

(3) Section 61(3) presently reads in part:

- (ii) in respect of
  - (A) the 2023-2024 academic year, the percentage annual change in the Alberta CPI, determined in accordance with the regulations, or
  - (B) the 2024-2025 academic year and subsequent academic years, 2%,

**(4) Section 78(8) is amended by striking out “*Fiscal Planning and Transparency Act*” and substituting “*Sustainable Fiscal Planning and Reporting Act*”.**

**(5) Section 124 is amended by adding the following after clause (j):**

- (j.01) respecting, for the purpose of section 1(h.1), the designation of an institution as an independent academic institution and the rescinding of designations;

**(6) Subsection (4) comes into force on Proclamation.**

### **Public Education Collective Bargaining Act**

**Amends SA 2015 cP-36.5**

**16(1) The *Public Education Collective Bargaining Act* is amended by this section.**

**(2) Section 15(5) is amended by striking out “*Fiscal Planning and Transparency Act*” and substituting “*Sustainable Fiscal Planning and Reporting Act*”.**

**(3) This section comes into force on Proclamation.**

*(3) In setting the tuition fees for an academic year, the board may increase the tuition fees to be paid by domestic students, subject to any restrictions on increasing tuition fees set out in the regulations,*

*(a) if the average tuition fee increase per domestic student does not exceed the product of*

*(i) the average tuition fees per domestic student in the preceding academic year, excluding any tuition fees that were subject to an exceptional tuition fee increase in that year,*

*multiplied by*

*(ii) the percentage annual change in the Alberta CPI, determined in accordance with the regulations,*

(4) Updates Act title.

(5) Adds regulation-making authority.

(6) Coming into force.

### **Public Education Collective Bargaining Act**

**16(1)** Amends chapter P-36.5 of the Statutes of Alberta, 2015.

(2) Updates Act title.

(3) Coming into force.

## Securities Act

### Amends RSA 2000 cS-4

**17(1)** The *Securities Act* is amended by this section.

**(2)** Section 129 is amended by adding “or provide access” after “shall, subject to the regulations, send”.

**(3)** Section 130(1) is repealed and the following is substituted:

#### Revocation of purchase

**130(1)** An agreement to purchase securities offered in a subscription to which section 110(1) applies, or an agreement to purchase another prescribed security, is not binding on the purchaser if the dealer receives notice in writing within the timelines set out in the regulations that the purchaser does not intend to be bound by the agreement to purchase.

**(4)** Section 201 is amended by renumbering it as section 201(1) and by adding the following after subsection (1):

(2) If an application, motion or notice is filed with a court or with the Commission in respect of an investigation under section 41 or an examination under section 58, the limitation period established by subsection (1) is suspended on the date the application, motion or notice is filed and resumes running on the date

(a) the court or Commission decides the matter that is the subject of the application, motion or notice and

(i) all appeals have been exhausted, or



## Securities Act

**17(1)** Amends chapter S-4 of the Revised Statutes of Alberta 2000.

(2) Section 129 presently reads in part:

*129 A dealer, not acting as an agent of the purchaser, who receives an order or subscription for a security offered in a distribution to which section 110(1) applies, unless the dealer has previously done so, shall, subject to the regulations, send to a purchaser of the security the latest prospectus and any amendment filed either*

(3) Section 130(1) presently reads:

*130(1) An agreement to purchase securities offered in a subscription to which section 110(1) applies, or an agreement to purchase another prescribed security, is not binding on the purchaser if the dealer receives, not later than midnight on the 2nd day, exclusive of Saturdays and holidays, after receipt by the purchaser of the latest prospectus, any amendment to the prospectus, another prescribed document, or any amendment to the prescribed document, notice in writing that the purchaser does not intend to be bound by the agreement to purchase.*

(4) Section 201 presently reads:

*201 No proceedings under this Part shall be commenced in a court or before the Commission more than 6 years from the day of the occurrence of the last event on which the proceeding is based.*

(ii) the time for an appeal has expired without an appeal being filed,

or

(b) the application, motion or notice is abandoned or discontinued.

**(3)** The limitation period established by subsection (1) may be suspended by express agreement of the Executive Director and the person or company against whom the proceeding could be commenced.

**(5) Subsections (2) and (3) come into force on Proclamation.**

(5) Coming into force.

**RECORD OF DEBATE**

Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>