2024 Bill 32

First Session, 31st Legislature, 3 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 32

FINANCIAL STATUTES AMENDMENT ACT, 2024 (NO. 2)

THE PRESIDENT OF TREASURY BOARD AND MINISTER OF FINANCE

First Reading
Second Reading
Committee of the Whole
Third Reading
Royal Assent

Bill 32

BILL 32

2024

FINANCIAL STATUTES AMENDMENT ACT, 2024 (NO. 2)

(Assented to , 2024)

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

Alberta Housing Act

Amends RSA 2000 cA-25

1(1) The Alberta Housing Act is amended by this section.

(2) Section 1 is amended

- (a) by repealing clause (a.02);
- (b) by adding the following before clause (a.1):
- (a.03) "Alberta escalator" means the Alberta escalator as defined in section 44.2 of the *Alberta Personal Income Tax Act*;
- (c) by repealing clauses (a.2) and (a.3).
- (3) Section 33.1 is amended
 - (a) by repealing subsection (3)(a) and (b) and substituting the following:

Explanatory Notes

Alberta Housing Act

1(1) Amends chapter A-25 of the Revised Statutes of Alberta 2000.

- (2) Section 1 presently reads in part:
 - 1 In this Act,
- (a.02) "Alberta CPI" means the monthly All-items Consumer Price Index for Alberta, not seasonally adjusted, published by Statistics Canada;
- (a.2) "CPI adjustment date" means the CPI adjustment date specified in the regulations;
- (a.3) "CPI adjustment year" means the period from the CPI adjustment date of the specified year to the last day of the 12th month after the CPI adjustment date;
- (3) Section 33.1 presently reads in part:

(3) The minimum monthly disposable income amount is the following:

- (a) effective January 1, 2025, the amount set out in the Schedule;
- (b) effective January 1, 2026, an amount adjusted annually in accordance with the Schedule.
- (b) by repealing subsections (3.1), (4) and (5);
- (c) in subsection (6) by striking out "subsections (3) and (5)" and substituting "subsection (3)".

(4) Section 34(1)(i.2) and (i.3) are repealed.

- (5) The Schedule is amended
 - (a) in section 1
 - (i) by striking out "Subject to the regulations, the" and substituting "The";

- (a) subject to clause (b), the amount set out in the Schedule;
- (b) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under subsection (3.1), an amount adjusted annually on the CPI adjustment date in accordance with the Schedule.

(3.1) The Lieutenant Governor in Council may by order determine the CPI adjustment year effective which the minimum monthly disposable income amount is to be adjusted in accordance with the Schedule.

(4) A new CPI adjustment date may be set under the regulations if the new date does not result in more than 12 months between adjustments of the minimum monthly disposable income amount.

(5) Despite subsection (3)(b), the minimum monthly disposable income amount must not be adjusted under this section in a CPI adjustment year if the change in the Alberta CPI applicable to that year is a negative number.

(6) Despite subsections (3) and (5), the minimum monthly disposable income amount may be increased at any time in accordance with the regulations.

(4) Section 34(1)(i.2) and (i.3) presently read:

- 34(1) The Minister may make regulations
- (i.2) respecting CPI adjustment dates;
- (i.3) respecting matters arising when a CPI adjustment date is changed, including the manner in which adjustments to the minimum monthly disposable income amount are to be calculated;
- (5) The Schedule presently reads:

1 Subject to the regulations, the minimum monthly disposable income amount

(a) under section 33.1(3)(a) of this Act, is \$322, and

- (ii) in clause (a) by striking out "322" and substituting "365";
- (iii) in clause (b)
 - (A) in subclause (i) by striking out "CPI adjustment year" and substituting "calendar year";
 - (B) by repealing subclause (ii) and substituting the following:
 - (ii) the Alberta escalator.
- (b) by repealing section 2.

(6) This section comes into force on January 1, 2025.

- (b) under section 33.1(3)(b) for this Act, must be adjusted by an amount equal to
 - (i) the minimum monthly disposable income amount for the previous CPI adjustment year, including any increase to that amount made under the regulations,

multiplied by

(ii) the change in the Alberta CPI determined in accordance with section 2.

2(1) The change in the Alberta CPI is the amount determined by the formula

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

where

- *X* is the change in the Alberta CPI, rounded to 3 decimal places;
- A is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period ending on September 30 of the calendar year that ended before the commencement of the CPI adjustment year;
- *B* is the sum of the 12 individual monthly Alberta CPI indexes for each month in the 12-month period immediately preceding the 12-month period referred to in A.

(2) The Minister, in consultation with the Minister responsible for the Financial Administration Act, shall determine the amount by which the minimum monthly disposable income amount must be adjusted under section 1 if the Alberta CPI is not available for part or all of the CPI adjustment year for which the change in the Alberta CPI is being calculated.

(6) Coming into force.

Alberta Personal Income Tax Act

Amends RSA 2000 cA-30

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

- (2) Section 6.1(1)(a) is amended
 - (a) by striking out "\$131 220" wherever it occurs and substituting "\$151 234";
 - (b) by striking out "\$157 464" wherever it occurs and substituting "\$181 481";
 - (c) by striking out "\$209 952" wherever it occurs and substituting "\$241 974";
 - (d) by striking out "\$314 928" wherever it occurs and substituting "\$362 961".

(3) Section 8(1) is amended

Alberta Personal Income Tax Act

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

(2) Section 6.1(1)(a) presently reads:

6.1(1) The tax payable under this Act for a taxation year by an individual who was resident in Alberta on the last day of the calendar year and had no business income outside Alberta in the taxation year is

- (a) if the individual is an individual other than a trust subject to section 122 of the federal Act,
 - (i) if the individual's taxable income is less than or equal to \$131 220, 10.0% of the individual's taxable income,
 - (ii) if the individual's taxable income is greater than \$131 220 but less than or equal to \$157 464, the total of the highest amount that might be determined for an individual under subclause (i) and 12.0% of the amount by which the individual's taxable income exceeds \$131 220,
 - (iii) if the individual's taxable income is greater than \$157 464 but less than or equal to \$209 952, the total of the highest amount that might be determined for an individual under subclause (ii) and 13.0% of the amount by which the individual's taxable income exceeds \$157 464,
 - (iv) if the individual's taxable income is greater than \$209 952 but less than or equal to \$314 928, the total of the highest amount that might be determined for an individual under subclause (iii) and 14.0% of the amount by which the individual's taxable income exceeds \$209 952, and
 - (v) if the individual's taxable income is greater than \$314 928, the total of the highest amount that might be determined for an individual under subclause (iv) and 15.0% of the amount by which the individual's taxable income exceeds \$314 928;
- (3) Section 8(1) presently reads in part:

- (a) in clauses (a), (b) and (c) by striking out "\$19 369" wherever it occurs and substituting "\$22 323";
- (b) in clause (d) in the formula
 - (i) by striking out "\$29038" and substituting "\$33467";
 - (ii) in the description of D.1 by striking out "\$17 826" and substituting "\$20 545";
- (c) in clause (e) in the formula
 - (i) by striking out " $$18\ 619$ " and substituting " $$21\ 458$ ";
 - (ii) in the description of E by striking out "\$7407" and substituting "\$8536".

8(1) For the purpose of computing the tax payable under this Act for a taxation year by an individual, there may be deducted the amount determined by the formula

 $A \times B$

where

- *A* is the specified percentage for the year;
- B is the total of
 - (a) in the case of an individual who at any time in the year is a married person or a person who is in a common-law partnership who supports the individual's spouse or common-law partner and is not living separate and apart from the spouse or common-law partner because of a breakdown of their marriage or common-law partnership, an amount equal to the total of
 - (i) \$19 369, and
 - (ii) an amount determined by the formula

\$19369 - C

where

- C is the income of the individual's spouse or common-law partner for the year or, where the individual and the individual's spouse or common-law partner are living separate and apart at the end of the year because of a breakdown of their marriage or common-law partnership, the spouse's or common-law partner's income for the year while married or in the common-law partnership and not so separated,
- (b) in the case of an individual who does not claim a deduction for the year under clause (a) and who, at any time in the year,
 - (i) is
 - (A) a person who is unmarried and who does not live in a common-law partnership, or

- (B) a person who is married or in a common-law partnership, who neither supported nor lived with his or her spouse or common-law partner and who is not supported by that spouse or common-law partner, and
- (ii) whether alone or jointly with one or more other persons, maintains a self-contained domestic establishment (in which the individual lives) and actually supports in that establishment a person who, at that time, is
 - (A) except in the case of a child of the individual, resident in Canada,
 - (B) wholly dependent for support on the individual, or on the individual and the other person or persons, as the case may be,
 - (C) related to the individual, and
 - (D) except in the case of a parent or grandparent of the individual, either under 18 years of age or so dependent because of mental or physical infirmity,

an amount equal to the total of

- (iii) \$19 369, and
- (iv) an amount determined by the formula

\$19369 - D

where

- *D* is the income for the year of the dependent person,
- (c) except in the case of an individual entitled to a deduction under clause (a) or (b), \$19 369,
- (d) in the case of an individual who, at any time in the year alone or jointly with one or more persons, maintains a self-contained domestic establishment that is the ordinary place of residence of the individual and of a particular person
 - (i) who has attained the age of 18 years before that time,

(ii) who

- (A) is the individual's child or grandchild, or
- (B) is resident in Canada and is the parent, grandparent, brother, sister, aunt, uncle, nephew or niece of the individual or of the individual's spouse or common-law partner, and
- (iii) who
 - (A) in the case of the individual's parent or grandparent, has attained the age of 65 years before that time, or
 - (B) in the case of any of the relatives referred to in subclause (ii), is dependent on the individual because of that particular person's mental or physical infirmity,

the amount determined by the formula

29038 - D.1

where

- D.1 is the greater of \$17 826 and the particular person's income for the year,
- (e) for each dependant of the individual for the year who
 - *(i)* attained the age of 18 years before the end of the year, and
 - *(ii)* was dependent on the individual because of mental or physical infirmity,

the amount determined by the formula

\$18 619 – E

where

E is the greater of \$7407 and the income for the year of the dependant, and

- (4) Section 9 is amended in the formula
 - (a) by striking out "\$5397" and substituting "\$6221";
 - (b) in the description of B by striking out "\$40 179" and substituting "\$46 308".

(5) Section 10(1) is amended in the formula in clause (a) in the description of B by striking out "\$1491" and substituting "\$1719".

(4) Section 9 presently reads:

9 For the purpose of computing the tax payable under this Act for a taxation year by an individual who, before the end of the year, has attained the age of 65 years, there may be deducted the amount determined by the formula

A x (\$5397 - B)

where

- *A* is the specified percentage for the year;
- *B* is 15% of the amount, if any, by which the individual's income for the year would exceed \$40 179 if, in computing that income, no amount were included in respect of a gain from a disposition of property to which section 79 of the federal Act applies and no amount were deductible under paragraph 20(1)(ww) of the federal Act.

(5) Section 10(1) presently reads:

10(1) For the purpose of computing the tax payable under this Act for a taxation year by an individual, there may be deducted the amount determined by the formula

 $A \times B$

where

- *A* is the specified percentage for the year;
- B is the lesser of
 - (a) \$1491, and
 - (b) the total of
 - *(i) the eligible pension income of the individual for the taxation year,*
 - (ii) the total of all amounts received by the individual in the year on account of a retirement income security benefit under Part 2 of the Veterans Well-being Act (Canada), and

(6) Section 12(1) is amended in the formula by striking out "\$2503" wherever it occurs and substituting "\$2884".

(7) Section 13(2) is amended in the formula

- (iii) the total of all amounts received by the individual in the year on account of an income replacement benefit payable to the individual under Part 2 of the Veterans Well-being Act (Canada) if the amount is determined under subsection 19.1(1), paragraph 23(1)(b) or subsection 26.1(1) of that Act, as modified, where applicable, under Part 5 of that Act.
- (6) Section 12(1) presently reads:

12(1) For the purpose of computing the tax payable under this Act for a taxation year by an individual, there may be deducted the amount determined by the formula

A x [(B - C) + D]

where

- A is the specified percentage for the year;
- *B* is the amount determined in the description of *B* in subsection 118.2(1) of the federal Act;
- *C* is the lesser of \$2503 and 3% of the individual's income for the taxation year;
- D is the total of all amounts each of which is, in respect of a dependant of the individual (within the meaning assigned by subsection 118(6) of the federal Act, other than a child of the individual who has not attained the age of 18 years before the end of the taxation year), determined by the formula

E - F

where

- *E* is the amount determined in the description of *E* in subsection 118.2(1) of the federal Act;
- *F* is the lesser of \$2503 and 3% of the dependant's income for the taxation year.
- (7) Section 13(2) presently reads:

- (a) by striking out "\$14940" and substituting "\$17219";
- (b) in clause (a) in the description of B
 - (i) in subclause (i) by striking out "\$11 212" and substituting "\$12 922";
 - (ii) in subclause (ii)(B) by striking out "\$3057" and substituting "\$3524".

(8) Section 13.1(2) is amended in the formula in clause (a) in the description of B by striking out " $$18\ 210$ " and substituting " $$19\ 354$ ".

(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 x (\$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
 - (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, as modified by section 64.01 of that Act, or section 12 of this Act for a taxation year

exceeds

(B) \$3057,

and

- (b) in any other case, \$0.
- (8) Section 13.1(2) presently reads:

(2) For the purpose of computing the tax payable under this Act by an individual for the taxation year that includes the end of the

- (9) Section 30.2(2) is amended in the formula
 - (a) in the description of A
 - (i) in clause (a) in the description of C
 - (A) in subclause (i) by striking out "\$722" and substituting "\$767";
 - (B) in subclause (ii) by striking out "\$657" and substituting "\$698";
 - (C) in subclause (iii) by striking out "\$393" and substituting "\$418";

adoption period in respect of an eligible child of the individual, there may be deducted the amount determined by the formula

 $A \times B$

where

- A is the specified percentage for the year, and
- B is the lesser of
 - (a) \$18 210, and
 - (b) the amount determined by the formula

C - D

where

- *C* is the total of all eligible adoption expenses in respect of the eligible child, and
- D is the total of all amounts each of which is the amount of a reimbursement or any other form of assistance (other than an amount that is included in computing the individual's income and that is not deductible in computing the individual's taxable income) that any individual is or was entitled to receive in respect of an amount included in computing the value of C.

(9) Section 30.2(2) presently reads:

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

A + B

where

A is the positive amount, if any, determined by the formula

$$\frac{(C-D)}{12}$$

where

- (D) in subclause (iv) by striking out "\$130" and substituting "\$138";
- (ii) in the description of D by striking out "\$43 460" and substituting "\$46 191";
- (b) in the description of B
 - (i) in the description of E
 - (A) in clause (a) by striking out "\$1410" and substituting "\$1499";
 - (B) in clauses (b) to (d) by striking out "\$705" and substituting "\$749";
 - (ii) in the description of F by striking out "\$25 935" and substituting "\$27 565".

- C is the lesser of
 - (a) if the person was an eligible individual at the beginning of the month in respect of one or more qualified dependants, the total of
 - (i) \$722 for the first qualified dependant,
 - (ii) \$657 for the 2nd qualified dependant,
 - (iii) \$393 for the 3rd qualified dependant, and
 - (iv) \$130 for the 4th qualified dependant,
 - and
 - (b) the amount, if any, by which the eligible individual's adjusted earned income for the base taxation year in relation to the month exceeds \$2760, multiplied by 15%;
- D is the amount, if any, by which the eligible individual's adjusted income for the base taxation year in relation to the month exceeds \$43 460, multiplied by
 - (a) 3.40% where the eligible individual has one qualified dependant,
 - (b) 6.49% where the eligible individual has 2 qualified dependants,
 - (c) 8.34% where the eligible individual has 3 qualified dependants, and
 - (d) 8.95% where the eligible individual has 4 or more qualified dependants;
- *B* is the positive amount, if any, determined by the formula

 $\frac{(E-F)}{12}$

where

E is, if the person was an eligible individual at the beginning of the month in respect of one or more qualified dependants, the total of

(10) Section 31 is amended by striking out "(6) and (7)" and substituting "(6), (7), (8), (9) and (10)".

(11) Section 44.2 is amended

(a) by adding the following before subsection (1):

Indexing

44.2(0.1) In this section, the "Alberta escalator" means, for a calendar year after 2025,

- (a) if a percentage is prescribed for the year on or before the first day of the year, the prescribed percentage, and
- (b) if no percentage is prescribed for the year on or before the first day of the year, the lesser of

- (a) \$1410 for the first qualified dependant,
- (b) \$705 for the 2nd qualified dependant,
- (c) \$705 for the 3rd qualified dependant, and
- (d) \$705 for the 4th qualified dependant;
- *F* is the amount, if any, by which the eligible individual's adjusted income for the base taxation year in relation to the month exceeds \$25 935, multiplied by
 - (a) 8.05% where the eligible individual has one qualified dependant,
 - *(b)* 12.07% where the eligible individual has 2 qualified dependants,
 - (c) 16.09% where the eligible individual has 3 qualified dependants, and
 - (d) 20.11% where the eligible individual has 4 or more qualified dependants.
- (10) Section 31 presently reads:

Subsections 122.61(3) and (3.1) and 122.62(1), (2), (4), (5), (6) and (7) of the federal Act apply in respect of an overpayment.

(11) Section 44.2 presently reads in part:

44.2(1) Each of the amounts expressed in dollars in sections 6.1, 8(1)(a), (b), (c), (d) and (e), 9, 10, 12(1), 13(2) and 13.1(2) is to be adjusted so that each amount to be used under the provision for the taxation year is the total of

- *(b) the product obtained by multiplying*
 - (i) the amount referred to in clause (a)
 - by

- (i) 2%, and
- (ii) the amount, adjusted in such manner as may be prescribed and expressed as a percentage rounded to the nearest one-tenth of a percent or, where the result obtained is equidistant from 2 consecutive one-tenths, to the higher one-tenth, that is determined by the formula

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

where

- A is the Consumer Price Index for Alberta for the 12-month period that ended on the last September 30 before that year, and
- B is the Consumer Price Index for Alberta for the 12-month period immediately preceding the period mentioned in the description of A.

(0.2) A percentage prescribed for the purposes of subsection (0.1)(a) must not be negative.

(0.3) Where a percentage determined under subsection (0.1)(b)(ii) would be a negative percentage, it shall be deemed to be 0%.

(b) in subsection (1)

- (i) by striking out "Each of the amounts" and substituting "For taxation years ending after 2025, each of the amounts";
- (ii) by repealing clause (b)(ii) and substituting the following:
 - (ii) the Alberta escalator for the taxation year.

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

(2) Where the base taxation year, as defined in section 122.6 of the federal Act, in relation to a particular month is after

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

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

where

- A is the Consumer Price Index for Alberta for the 12-month period that ended on the last September 30 before that year, and
- *B* is the Consumer Price Index for Alberta for the 12-month period immediately preceding the period mentioned in the description of A.

(2) Where the base taxation year in relation to a particular month is after 2022, each of the amounts expressed in dollars in section 30.2(2), except the amount of \$2760, is to be adjusted so that the amount to be used under that subsection for the month is the total of

- (a) the amount that would, but for subsection (4), be the amount used under section 30.2(2) for the month that is one year before the particular month, and
- (b) the product obtained by multiplying
 - (i) the amount referred to in clause (a)

by

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

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

where

2024, each of the amounts expressed in dollars in section 30.2(2), except the amount of \$2760, is to be adjusted so that the amount to be used under that subsection for the month is the total of

- (a) the amount that would, but for subsection (4), be the amount used under section 30.2(2) for the month that is one year before the particular month, and
- (b) the product obtained by multiplying
 - (i) the amount referred to in clause (a)

by

(ii) the Alberta escalator for the taxation year following the base taxation year.

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

Tax on split income

47(1) In this section, "income earned in the taxation year in Alberta" means the income earned in the taxation year in Alberta as determined in accordance with the federal regulation made for the purposes of the definition of "income earned in the year in a province" in subsection 120(4) of the federal Act.

(2) There must be added to a specified individual's tax payable under this Act for a taxation year, where the individual has income earned in the taxation year in Alberta, the amount determined by the formula

A x B x C/D

where

- A is the individual's split income for the year;
- B is the highest percentage specified for the purposes of section 6.1(1)(a) for the year;
- C is the specified individual's income earned in the taxation year in Alberta;

- A is the Consumer Price Index for Alberta for the 12-month period that ended on the last September 30 of the base taxation year, and
- *B* is the Consumer Price Index for Alberta for the 12-month period immediately preceding the period mentioned in the description of A.

(12) Section 47(1) presently reads:

47(1) There must be added to the tax payable for a specified individual who is resident in Alberta under this Act for a taxation year an amount that is determined by multiplying the individual's split income for that year by the highest percentage specified for the purposes of section 6.1(1)(a).

(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 subsection 120.4(2) of the federal Act.

D is the specified individual's income for the year as defined in subsection 120(3) of the federal Act.

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

(13) Subsections (1) to (8), (10), (11)(a) and (b) and (12) come into force on January 1, 2025.

(14) Subsections (9) and (11)(c) come into force on July 1, 2025.

Assured Income for the Severely Handicapped Act

Amends SA 2006 cA-45.1

3(1) The Assured Income for the Severely Handicapped Act is amended by this section.

- (2) Section 1 is amended
 - (a) by repealing clause (a);
 - (b) by adding the following before clause (a.1):
 - (a.01) "Alberta escalator" means the Alberta escalator as defined in section 44.2 of the *Alberta Personal Income Tax Act*;
 - (c) by repealing clauses (c.1) and (c.2).

(3) Section 3.1 is amended

- (a) by repealing subsection (2)(a) and (b) and substituting the following:
 - (a) effective January 1, 2025, the amount set out in Schedule 1 or determined in accordance with Schedule 1;

- (13) Coming into force.
- (14) Coming into force.

Assured Income for the Severely Handicapped Act

- **3**(1) Amends chapter A-45.1 of the Statutes of Alberta, 2006.
- (2) Section 1 presently reads in part:
 - 1 In this Act,
 - (a) "Alberta CPI" means the monthly All-items Consumer Price Index for Alberta, not seasonally adjusted, published by Statistics Canada;
 - (c.1) "CPI adjustment date" means the CPI adjustment date specified in the regulations;
 - (c.2) "CPI adjustment year" means the period from the CPI adjustment date of the specified year to the last day of the 12th month after the CPI adjustment date;
- (3) Section 3.1 presently reads in part:

(2) The amount of a benefit or a benefit component referred to in subsection (1)(a), (b) or (c) is as follows:

(a) subject to clause (b), the amount set out in Schedule 1 or determined in accordance with Schedule 1;

- (b) effective January 1, 2026, an amount adjusted annually in accordance with Schedule 1.
- (b) by repealing subsection (2.1)(a) and (b) and substituting the following:
 - (a) effective January 1, 2025, the amount set out in Schedule 1 or determined in accordance with Schedule 1;
 - (b) effective January 1, 2026, an amount adjusted annually in accordance with Schedule 1.
- (c) by repealing subsections (2.2), (3) and (4);
- (d) in subsection (5) by striking out "subsections (2) and (4)" and substituting "subsection (2)".

(4) Section 12(1)(a.3) and (a.4) are repealed.

(b) effective the CPI adjustment date of the CPI adjustment year determined under subsection (2.2)(a), an amount adjusted annually on the CPI adjustment date in accordance with Schedule 1.

(2.1) The amount of a benefit or a benefit component referred to in subsection (1)(d) is as follows:

- (a) subject to clause (b), the amount determined in accordance with Schedule 1;
- (b) subject to Schedule 1, effective the CPI adjustment date of the CPI adjustment year determined under subsection (2.2)(b), an amount adjusted annually on the CPI adjustment date in accordance with Schedule 1.

(2.2) The Lieutenant Governor in Council may by regulation determine the CPI adjustment year effective which

- (a) a benefit or a benefit component referred to in subsection (1)(a), (b) or (c) is to be adjusted under subsection (2)(b), and
- (b) a benefit or a benefit component referred to in subsection (1)(d) is to be adjusted under subsection (2.1)(b).

(3) A new CPI adjustment date may be set under the regulations if the new date does not result in more than 12 months between adjustments of benefits or benefit components.

(4) Despite subsection (2)(b), a benefit or a benefit component referred to in subsection (1) must not be adjusted under this section in a CPI adjustment year if the change in the Alberta CPI applicable to that year is a negative number.

(5) Despite subsections (2) and (4), the amount of a benefit or a benefit component may be increased at any time in accordance with the regulations.

- (4) Section 12(1)(a.3) and (a.4) presently read:
 - 12(1) The Lieutenant Governor in Council may make regulations
 - (a.3) respecting CPI adjustment dates and CPI adjustment years;

(5) Schedule 1 is amended

(a) in section 1

- (i) by striking out "Subject to the regulations, a" and substituting "A";
- (ii) in clause (a) by striking out "CPI adjustment year" and substituting "calendar year";
- (iii) by repealing clause (b) and substituting the following:
 - (b) the Alberta escalator.
- (b) by repealing section 2;
- (c) in section 3
 - (i) by repealing subsection (2) and substituting the following:

(2) Subject to section 6, the amount of the monthly modified living allowance under section 3.1(2)(a) of this Act is the sum of

- (a) \$365, and
- (b) the amount of the applicable accommodation charge.
- (ii) in subsection (3) by striking out "subsection (2)(a)(ii) and (b)(ii)" and substituting "subsection (2)(b)";

(d) by repealing section 4(2) and substituting the following:

(2) Subject to section 6, the amount of the monthly living allowance under section 3.1(2)(a) of this Act is \$1901.

(e) by repealing section 5(2) and substituting the following:

- (a.4) respecting matters arising when a CPI adjustment date is changed, including the manner in which adjustments to benefits or benefit components are to be calculated;
- (5) Schedule 1 presently reads in part:

1 Subject to the regulations, a benefit or a benefit component that is to be adjusted under section 3.1(2)(b) or 3.1(2.1)(b) of this Act must be adjusted annually by an amount equal to

 (a) the amount of the benefit or the benefit component for the previous CPI adjustment year, including any increase to that amount made under the regulations,

multiplied by

(b) the change in the Alberta CPI determined in accordance with section 2.

2(1) The change in the Alberta CPI is the amount determined by the formula

$$X = \underline{A} - B$$

where

- *X* is the change in the Alberta CPI, rounded to 3 decimal places;
- A is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period ending on September 30 of the calendar year that ended before the commencement of the CPI adjustment year;
- *B* is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period immediately preceding the 12-month period referred to in A.

(2) The Minister, in consultation with the Minister responsible for the Financial Administration Act, shall determine the amount by which benefits and benefit components must be adjusted under section 1 if the Alberta CPI is not available for part or all of the CPI adjustment year for which the change in the Alberta CPI is being calculated.

(2) Subject to section 6, the amount of the monthly child benefit under section 3.1(2)(a) of this Act is \$227 for the first child and \$114 for each additional child.

(f) by repealing section 7(2) and substituting the following:

(2) The amount of a personal benefit under section 3.1(2.1)(a) of this Act is determined by the Minister.

3(2) Subject to section 6, the amount of the monthly modified living allowance is the sum of

- (a) under section 3.1(2)(a) of this Act,
 - (i) \$322, and
 - (ii) the amount of the applicable accommodation charge,

and

- (b) under section 3.1(2)(b) of this Act,
 - (i) an amount adjusted in accordance with section 1, and
 - (ii) the amount of the applicable accommodation charge.

(3) For the purposes of subsection (2)(a)(ii) and (b)(ii), the amount of the applicable accommodation charge is

- (a) the maximum amount of the accommodation charge set under the Continuing Care Act in respect of a private room, or
- (b) if the facility is funded under the Lodge Assistance program, the maximum amount of the accommodation charge set under the Continuing Care Act in respect of a shared room.

4(2) Subject to section 6, the amount of the monthly living allowance is

- (a) under section 3.1(2)(a) of this Act, \$1685, and
- (b) under section 3.1(2)(b) of this Act, an amount adjusted in accordance with section 1.
- 5(2) Subject to section 6, the amount of the monthly child benefit is
 - (a) under section 3.1(2)(a) of this Act, \$200 for the first child and \$100 for each additional child, and
 - (b) under section 3.1(2)(b) of this Act, amounts adjusted in accordance with section 1.
- 7(2) The amount of a personal benefit is

(6) This section comes into force on January 1, 2025.

ATB Financial Act

Amends RSA 2000 cA-45.2

- 4(1) The ATB Financial Act is amended by this section.
- (2) Section 19(4) is amended
 - (a) by adding the following after clause (j):
 - (j.1) a corporation that carries on the business of making or acquiring residential mortgage loans in respect of which the borrower is legally liable to the lender for the following payments:
 - (i) the principal amount of the loan;
 - (ii) any expense charged for the making of the loan;
 - (iii) an amount that is payable in a form other than as principal, interest or an expense and that relates to a return or profit payable on the loan,
 - (b) in clause (k) by striking out "(j)" and substituting "(j.1)".
- (3) Section 34 is amended
 - (a) in subsection (1)
 - (i) by repealing clause (e) and substituting the following:

- (a) under section 3.1(2.1)(a) of this Act, the amount determined by the Minister, and
- (b) under section 3.1(2.1)(b) of this Act, an amount adjusted in accordance with section 1, subject to subsection (3) of this section.
- (6) Coming into force.

ATB Financial Act

4(1) Amends chapter A-45.2 of the Revised Statutes of Alberta 2000.

(2) Section 19(4) presently reads in part:

(4) Subject to subsection (6) and to any prescribed conditions, ATB Financial may beneficially own shares to which are attached more than 10% of the voting rights attached to all of the issued and outstanding voting shares of any of the following corporations:

- (j) an information management corporation,
- (k) a service corporation that does not hold shares of a corporation referred to in any of clauses (a) to (j), or

(3) Section 34 presently reads in part:

- 34(1) The Lieutenant Governor in Council may make regulations
 - (e) respecting terms and conditions for the establishment and operation of subsidiaries by ATB Financial;

- (e) respecting subsidiaries of ATB Financial, including regulations
 - (i) prescribing terms and conditions to be met before ATB Financial may incorporate, acquire or otherwise establish subsidiaries,
 - (ii) setting out rules applying to the operation of subsidiaries,
 - (iii) prohibiting or limiting subsidiaries in respect of the following:
 - (A) making loans or investments, including types of loans and investments;
 - (B) giving guarantees;
 - (C) entering into a transaction with a person who is a related party within the meaning of the regulations,
 - (iv) establishing types or classes of subsidiaries, and
 - (v) applying provisions of this Act to subsidiaries, with or without modifications;

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

(k.2) prescribing persons as related parties and authorizing the Minister to further designate persons as related parties of ATB Financial and its subsidiaries;

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

(3) A regulation made under subsection (1)(e) may be specific to a subsidiary, a type or class of subsidiary or general in its application.

(4) Section 35 is repealed.

(4) Section 35 presently reads:

35 At least once in every 5-year period following October 8, 1997, the Minister shall ensure that a member of the Executive Council introduces into the Legislative Assembly a motion that would have the effect of facilitating a debate in the Assembly on the question of whether this Act should be repealed.

(5) This section, except subsection (4), comes into force on Proclamation.

Credit Union Act

Amends RSA 2000 cC-32

5(1) The Credit Union Act is amended by this section.

(2) Section 1 is amended

(a) in subsection (1)

(i) by adding the following after clause (gg):

(gg.1) "lending subsidiary" means a subsidiary of a credit union that is authorized to engage generally in the business of lending money by or under section 46(5);

(ii) by repealing clause (hh) and substituting the following:

- (hh) "loan" includes the following payments for which the borrower is legally liable to the lender, but does not include the making of a deposit:
 - (i) the principal amount of the loan;
 - (ii) any interest charged on the principal amount of the loan, including interest accrued but not yet payable;
 - (iii) any expense charged for the making of the loan;
 - (iv) any amount that is payable in a form other than as principal, interest or an expense and that relates to a return or profit payable on the loan;

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

(4) References in this Act to the repayment of a loan include the payments referred to in subsection (1)(hh), as applicable,

(5) Coming into force.

Credit Union Act

5(1) Amends chapter C-32 of the Revised Statutes of Alberta 2000.

(2) Section 1 presently reads in part:

1(1) In this Act,

(hh) "loan" includes the interest on, and the expenses of, a loan for which the borrower is legally liable to the lender and includes interest that is accrued but not yet payable, but does not include the making of a deposit;

(4) References in this Act to the repayment of a loan are deemed to include payment of the interest and expenses referred to in subsection (1)(hh), and references to the making of a loan are deemed to include any renewal of it.

and references to the making of a loan are deemed to include any renewal of it.

(3) Sections 65(2)(h) and 83(3)(b) are amended by striking out "of principal or interest".

(4) Sections 95(e) and 96(1)(b) are amended by striking out "Act or the regulations" and substituting "Act, the regulations or

a standard established in accordance with this Act".

(5) Section 109 is repealed and the following is substituted:

Capital requirements

109 A credit union shall maintain capital in accordance with the standard established under section 145.1.

(3) Sections 65(2)(h) and 83(3)(b) presently read:

- 65(2) A person is not qualified to be a director of a credit union
- (h) if the person has a loan from that credit union in respect of which the repayment of principal or interest is in arrears for the prescribed period;

83(3) The annual financial statements must show, as notations to them,

(b) the aggregate amounts of loans referred to in section 134 in respect of which the repayment of principal or interest, as of the end of the previous fiscal year, is overdue by 45 days or more,

(4) Sections 95(e) and 96(1)(b) presently read:

95 The Minister may examine any aspect of the business or affairs of a credit union or its subsidiary in order to determine, for purposes related to the administration or enforcement of this Act,

- *(e)* whether the corporation is contravening or has contravened this Act or the regulations.
- 96(1) The Minister may, where the Minister considers that
 - (b) the credit union or a subsidiary may have contravened any provision of this Act or the regulations,

order that a special examination be made of that matter, as specified in the order, by a special examiner appointed by the Minister.

(5) Section 109 presently reads:

109 A credit union shall maintain adequate capital, as prescribed by the Minister.

(6) Section 111(3)(c) is amended by striking out "established under section 109" and substituting "as set out in the standard established under section 145.1".

(7) Section 129 is amended

- (a) in subsection (1) by adding "and a lending subsidiary" after "credit union";
- (b) in subsection (3) by adding "of a credit union" after "The board";
- (c) by adding the following after subsection (3):

(3.1) The board of a lending subsidiary shall establish written procedures to ensure that prudent lending standards are applied in the making of loan decisions and in the management of the lending subsidiary's loan portfolio.

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

(4) A credit union and a lending subsidiary shall each review its own written procedures referred to in subsections (3) and (3.1) at least annually.

(8) Section 130 is amended

- (a) in subsection (1) by striking out "may be loaned or be on loan" and substituting "may be loaned by, or be on loan from, the credit union and its lending subsidiaries (in this section referred to as "the lender")";
- (b) in subsection (2) by striking out "A credit union" and substituting "The lender";
- (c) in subsection (3) by striking out "A credit union (in this subsection referred to as "the lender")" and substituting "The lender".

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

- (3) A credit union shall not acquire any common shares issued by it
 - (c) if the capital requirements established under section 109 are not being met or if the redemption would result in their not being met and the proposed acquisition would exceed any limit established by the Corporation for acquisitions of the credit union's own common shares.
- (7) Section 129 presently reads in part:

129(1) Notwithstanding anything in this Division, a credit union shall adhere to prudent lending standards in making loans.

(3) The board shall establish written procedures to ensure that prudent lending standards are applied in the making of loan decisions and in the management of the credit union's loan portfolio.

(4) A credit union shall review its prudent lending standards at least annually.

(8) Section 130 presently reads:

130(1) The board of a credit union shall by resolution establish the aggregate maximum amount of money that, subject to this Act and to regulations made with reference to subsection (2)(a), may be loaned or be on loan to a specific borrower and to persons connected with that borrower and may specify different amounts depending on whether loans are secured or not, the terms of the loans or such other differing circumstances as are considered relevant.

(2) A credit union shall not make a loan to any person if the amount so loaned, when aggregated with all other outstanding loans made

(9) Section 134 is amended

- (a) by striking out "the principal of or interest on a loan made by a credit union" and substituting "a loan made by a credit union or a lending subsidiary";
- (b) by striking out "the credit union shall ensure" and substituting "the credit union or lending subsidiary shall ensure";
- (c) by striking out "board meeting of the credit union" and substituting "board meeting of the credit union or lending subsidiary".

(10) Section 135(1) and (2) are repealed and the following is substituted:

Collecting on loans

135(1) Subject to subsection (2), a credit union and a lending subsidiary shall require and make reasonable efforts to collect the payments referred to in section 1(1)(hh)(i) and (iii) and either (ii) or (iv), as applicable, on all loans made by it.

(2) The Corporation may determine intervals and set standards for the intervals at which the payments referred to in section 1(1)(hh)(ii) or (iv) must be collected by credit unions and lending subsidiaries.

to that person and to persons connected with that person, would exceed

- (a) the amount prescribed, or
- (b) any lower relevant amount established under subsection (1).

(3) A credit union (in this subsection referred to as "the lender") shall not make a loan to or place a deposit with another credit union if, as a result of the making of that loan or deposit, the amounts of loans made to and deposits made with other credit unions by the lender, together with the value of the securities held by the lender that have been issued by other credit unions, would exceed the prescribed amount.

(9) Section 134 presently reads:

134 Where repayment of the principal of or interest on a loan made by a credit union to a director of a credit union or of Central or of any subsidiary of a credit union or Central is overdue for a period of 45 days, the credit union shall ensure that the loan is reported forthwith to the Corporation and the Minister and also to the next board meeting of the credit union.

(10) Section 135 presently reads in part:

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.

(2.1) Credit unions and lending subsidiaries must abide by any intervals and standards determined under subsection (2).

(11) Section 144(1) is amended by striking out "and" at the end of clause (k), by adding "and" at the end of clause (I) and by adding the following after clause (I):

(m) to establish standards and guidelines in accordance with this Act.

(12) The following is added after section 144.1:

Standards and guidelines

144.2(1) The Corporation may establish standards and guidelines to ensure the safety and soundness of credit unions generally and in the conduct of their business and affairs or that are related to any of the purposes of the Corporation under section 144.

(2) The standards established under this section 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.

(13) The following is added after section 145:

Capital requirements standard

145.1(1) The Corporation shall, in accordance with and subject to this section, establish a standard in respect of the capital requirements of credit unions that must include a method to determine the total capital of a credit union.

(2) The Corporation shall submit the standard established under subsection (1) to the Minister for approval.

(3) On reviewing the standard submitted under subsection (2), the Minister must

(11) Section 144(1) presently reads in part:

144(1) The purposes of the Corporation are, subject to and in accordance with this Act and the regulations,

- (k) to regulate or provide oversight of entities as delegated to the Corporation or directed by the Minister, and
- (l) to provide business practice advisory or review services, or such other services the Corporation considers appropriate, to any entity under an agreement entered into by the Corporation that has been approved by the Minister.
- (12) Standards and guidelines.

(13) Capital requirements standard.

- (a) approve the standard,
- (b) reject the standard, or
- (c) reject the standard with instructions setting out the changes required for the standard to be resubmitted for approval.

(4) If the Minister approves the standard under subsection (3)(a), the standard is considered to be established in accordance with this section.

(5) In the absence of the Corporation establishing a standard approved by the Minister under this section, the Minister may establish the standard.

(6) A standard established under this section is binding on all credit unions.

(7) A standard established under this section is exempt from the *Regulations Act*, but the Corporation shall ensure it is published in such a form as the Corporation considers likely to make it available, generally, to persons likely to be affected by it.

(14) Section 163(3)(f) is amended

- (a) by adding "or a lending subsidiary" after "credit union";
- (b) by striking out "of principal or interest".

(15) Section 172(4) is amended by striking out "Act or the regulations" and substituting "Act, the regulations or a standard established in accordance with this Act".

(16) Section 176(e) is amended by striking out "established under section 109" and substituting "as set out in the standard established under section 145.1".

(14) Section 163(3)(f) presently reads:

(3) A person is not qualified to be a director of Central

(f) if the person has a loan from a credit union in respect of which the repayment of principal or interest is in arrears for the prescribed period.

(15) Section 172(4) presently reads:

(4) Central shall not make a loan to a credit union where it knows or ought reasonably to know that the making of that loan constitutes a borrowing by the credit union that contravenes this Act or the regulations.

(16) Section 176(e) presently reads:

176 For the purposes of this Part, a credit union is in need of assistance where

(17) Sections 180(1)(b) and 218(1)(a) and (c) are amended by striking out "Act or the regulations" and substituting "Act, the regulations or a standard established in accordance with this Act".

(18) Section 219 is amended

- (a) by adding "or the Corporation" after "the Minister";
- (b) by adding ", a standard established in accordance with this Act" after "regulations".

(19) Sections 221(1) and (2), 222(1)(d), 223(2)(b) and (4) and 227(1) are amended by striking out "Act or the regulations" and substituting "Act, the regulations or a standard established in accordance with this Act".

(e) the credit union is not meeting the capital requirements established under section 109, or

(17) Sections 180(1)(b) and 218(1)(a) and (c) presently read:

180(1) Where the Corporation considers that a credit union under supervision remains in need of assistance and that

(b) the credit union or a subsidiary has been in repeated or continued contravention of this Act or the regulations,

218(1) Where the Minister considers that a credit union or Central or its subsidiary is doing or is about to do something or is failing to do something and that the act or failure to act

- (a) is or would be in contravention of this Act or the regulations,
- (c) might reasonably be expected to result in a situation that would be in contravention of this Act or the regulations or inconsistent with the purposes or mode of operation referred to in clause (b),

(18) Section 219 presently reads:

219 Without limiting any other remedy provided for in this Act, the Minister may apply for an injunction to restrain a credit union or Central or any related party from contravening any provision of this Act, the regulations or the body corporate's articles or bylaws.

(19) Sections 221(1) and (2), 222(1)(d), 223(2)(b) and (4) and 227(1) presently read:

221(1) A person who contravenes any provision of this Act or the regulations is guilty of an offence against this Act.

(2) A contravention of this Act or the regulations that is of a continuing nature constitutes a separate offence in respect of each day or part of a day during which it continues.

222(1) A body corporate or its subsidiary shall not wilfully

(20) Section 230(r) is amended by adding "or lending subsidiaries" after "credit unions".

(21) The following is added after section 234:

Capital requirements — transitional

235 The capital requirements that applied immediately before the coming into force of this section, and the requirement that credit unions maintain capital in accordance with those requirements, continue to apply and are binding on all credit unions until a capital requirements standard is established under section 145.1.

(22) This section comes into force on Proclamation.

 (d) make a false or deceptive entry, or omit any material particular, in any record required to be kept by this Act or the regulations.

223(2) A person shall not destroy, alter, conceal, withhold, remove or otherwise dispose of documentary information

(b) that is required by this Act or the regulations to be kept by a body corporate,

(4) A person shall not wilfully give the Minister or the Corporation information pursuant to this Act or the regulations that is false or misleading.

227(1) Where a court convicts a person of an offence against this Act, then, without limiting any other liability that that person may have under this Act or any other law, the court may order that person to comply with the provision of this Act or the regulations for the contravention of which the person has been convicted.

- (20) Section 230(r) presently reads:
 - 230 The Lieutenant Governor in Council may make regulations
 - (r) establishing further requirements as to the quality of loans that credit unions may make and the terms and conditions of such loans;
- (21) Capital requirements transitional.

(22) Coming into force.

Fuel Tax Act

Amends SA 2006 cF-28.1

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

(2) Section 1 is amended

- (a) in clause (w) by striking out "means the" and substituting "means, except for the purposes of the definition of "registered owner" in Part 1, Division 3, the";
- (b) by adding the following after clause (ee):
- (ee.1) "Registrar" means Registrar as defined in the *Traffic Safety Act*;
- (3) The following is added after Part 1, Division 2:

Division 3 Electric Vehicle Tax

Interpretation

22.1(1) In this Division,

- (a) "certificate of registration" means certificate of registration as defined in the *Traffic Safety Act*;
- (b) "electric vehicle" means, subject to the regulations, a motor vehicle powered solely by a motor that draws electricity from an on-board storage battery, but does not include
 - (i) a motorcycle as defined in the *Traffic Safety Act*,
 - (ii) a moped within the meaning of the Traffic Safety Act, or
 - (iii) an off-highway vehicle as defined in the *Traffic Safety Act*;
- (c) "registered owner" means, in respect of a motor vehicle, a person
 - (i) who owns the vehicle, rents the vehicle or has the exclusive use of the vehicle under a lease that has a term of more than 30 days or otherwise has the exclusive use

Fuel Tax Act

- **6**(1) Amends chapter F-28.1 of the Statutes of Alberta, 2006.
- (2) Section 1 presently reads in part:
 - 1 In this Act,
 - (w) "owner" means the legal owner or a person in lawful possession;
- (3) Division 3 Electric Vehicle Tax.

of the vehicle for a period of more than 30 days, but does not include the lessor of the vehicle, and

- (ii) who
 - (A) is an owner indicated on the subsisting certificate of registration for the vehicle,
 - (B) is included in an application for the certificate of registration for the vehicle, or
 - (C) for the purposes of sections 22.4, 22.5 and 22.6, was an owner indicated on the vehicle's most recent certificate of registration at the time it expired or was cancelled;
- (d) "registration period" means, in respect of a certificate of registration for an electric vehicle,
 - (i) unless subclause (ii) or (iii) applies, the period for which a registration fee is payable under the *Traffic Safety Act*,
 - (ii) where part of a registration fee paid under the *Traffic* Safety Act in respect of a vehicle that is not an electric vehicle is applied to the electric vehicle, the period for which the part of the registration fee applies to the electric vehicle, or
 - (iii) where section 22.2(3) applies, the entire period during which the certificate of registration is in effect.

(2) In this Division, a reference to the *Traffic Safety Act* includes the regulations made under that Act.

- (3) In this Division,
 - (a) the number of full months in a registration period or an unexpired part of a registration period is to be determined as follows:
 - (i) if the vehicle is to be or has been registered under the *Traffic Safety Act* for more than 15 days in a calendar month, that period is considered to be a full month;

 (ii) if the vehicle is to be or has been registered under the *Traffic Safety Act* for 15 or fewer days in a calendar month, that period is not considered part of the registration period,

```
and
```

- (b) if an amount of tax, refund or rebate calculated in this Division includes a fraction of a dollar that is
 - (i) 50 cents or greater, the amount of the tax, refund or rebate is increased to the nearest whole dollar, or
 - (ii) less than 50 cents, the amount of the tax, refund or rebate is reduced to the nearest whole dollar.

(4) This Division does not apply to a commercial vehicle registered in another jurisdiction that is deemed to be registered in Alberta under the *Traffic Safety Act*.

Electric vehicle tax

22.2(1) The registered owner of an electric vehicle shall pay to the Crown a tax on the registration of the electric vehicle for each registration period in the amount and at the time required by this Division.

(2) Subject to subsection (3) and the regulations, the tax payable under subsection (1) for a registration period is the amount determined by the formula

(\$200 / 12) x K

where

K is the number of full months in the registration period.

(3) Subject to the regulations, the amount of tax payable under subsection (1) is \$200 for the registration period in respect of an electric vehicle for which, under the *Traffic Safety Act*, the certificate of registration does not expire while the electric vehicle is owned by a particular registered owner, other than a certificate of registration that does not expire solely by virtue of being included in a permanent fleet.

(4) The tax under subsection (1) is payable,

- (a) where subsection (2) applies, at the time
 - (i) the registration fee under the *Traffic Safety Act* in respect of the vehicle becomes payable under that Act for the registration period, or
 - (ii) the part of the registration fee paid under the *Traffic* Safety Act in respect of a vehicle that is not an electric vehicle is applied to an electric vehicle for the registration period,
 - or
- (b) where subsection (3) applies, at the time the certificate of registration in respect of the vehicle is issued.

(5) Where there is more than one registered owner of an electric vehicle, all of the registered owners are jointly and severally liable to pay the tax under this Division.

(6) Subject to the regulations, for any period in respect of which 2 or more certificates of registration are concurrently in effect in respect of the same electric vehicle and the same registered owner, the tax payable under this section is the amount that would be payable in respect of one certificate of registration for the particular period.

Collection

22.3 The Registrar shall collect the tax payable under section 22.2.

Refund of electric vehicle tax by Registrar

22.4(1) The Registrar may refund to the registered owner, in respect of an unexpired part of a registration period, all or part of the tax paid under section 22.2 where

- (a) the certificate of registration for an electric vehicle is cancelled and a registration fee refund or credit is payable under the *Traffic Safety Act* in respect of the unexpired part of the registration period, or
- (b) part of the registration fee paid under the *Traffic Safety Act* in respect of an electric vehicle is applied to a vehicle that is not an electric vehicle for the same period as the unexpired part of the registration period.

- (2) Subject to the regulations, a refund payable under subsection
- (1) is the amount determined by the formula

(\$200 / 12) x L

where

L is the number of full months in the unexpired part of the registration period referred to in subsection (1)(a) or (b), as applicable.

Refund of electric vehicle tax by Minister

22.5(1) Subject to the regulations, the registered owner of an electric vehicle may apply to the Minister, in the form and manner specified by the Minister, for a refund of the tax paid under section 22.2 where

- (a) the amount of tax paid exceeded the amount that was required to be paid,
- (b) the electric vehicle is a vehicle described in section 22.2(3), and the certificate of registration is cancelled within 12 months of its issuance,
- (c) the electric vehicle meets the prescribed criteria, and, in respect of a registration period, the certificate of registration is cancelled for the unexpired part of the registration period, or
- (d) the registered owner was eligible for a refund under section 22.4 but the Registrar did not provide the refund.

(2) The amount of a refund under subsection (1)(a) is the amount of tax paid less the amount of tax that was required to be paid.

(3) The amount of a refund under subsection (1)(b) is the amount determined by the formula

(\$200 / 12) x M

where

M is the number of full months in the registration period after the certificate of registration is cancelled and before the end of the 12th month following its issuance.

(4) The amount of a refund under subsection (1)(c) is the amount determined by the formula

(\$200 / 12) x N

where

N is the number of full months in the unexpired part of the registration period referred to in subsection (1)(c).

(5) The amount of a refund under subsection (1)(d) is the amount of refund that the registered owner was eligible for under section 22.4.

Rebate of electric vehicle tax

22.6(1) Subject to the regulations, the following registered owners may apply to the Minister, in the form and manner specified by the Minister, for a rebate of the amount of tax paid under section 22.2 by the registered owner on the registration of the electric vehicle for a registration period:

- (a) the Government of Canada;
- (b) a member of the Diplomatic Corps if the person is listed in the current edition of *Diplomatic, Consular and Other Representatives in Canada*, as published by the Government of Canada;
- (c) the armed forces of another country stationed in Alberta;
- (d) a country or state other than Canada, a political subdivision of that country or state, an agency of that country, state or political subdivision or an accredited person representing that country, state or political subdivision in Canada;
- (e) a band or an Indian, where the registered address of the band or Indian is located on
 - (i) a reserve,
 - the settlement known as the Garden River settlement, located in the southwest corner of Wood Buffalo National Park, or

(iii) the land legally described as Plan 0322267, Block 1, Lot 1, excepting thereout all mines and minerals, as long as that land is owned by Heart Lake Natural Resource Development Incorporated on behalf of the Heart Lake First Nation.

(2) The amount of a rebate under this section is equal to the amount of tax the registered owner paid under section 22.2 in respect of the registration period.

Application limits and process

22.7(1) An application for a refund under section 22.5 or for a rebate under section 22.6 must be received by the Minister not later than 3 years from,

- (a) in respect of a refund,
 - (i) the day the overpayment of tax was made,
 - (ii) the day the certificate of registration was cancelled, or
 - (iii) the day the registered owner became eligible for a refund under section 22.4 where the Registrar did not provide the refund,
 - or
- (b) in respect of a rebate, the day the tax was paid under section 22.2 in respect of the registration period.

(2) Notwithstanding sections 22.4 to 22.6, an applicant, in respect of the same vehicle and same registration period, is not eligible for

- (a) a refund under both sections 22.4(1)(a) and 22.4(1)(b),
- (b) a refund under section 22.5 in respect of an amount that the applicant received as a rebate under section 22.6 or as a refund under section 22.4, or
- (c) a rebate under section 22.6 in respect of an amount that the applicant received as a refund under section 22.4 or 22.5.

(3) Where section 22.2(6) applies and one of the certificates of registration is cancelled, the applicant is not eligible for a refund in respect of the unexpired part of the registration period to the extent

that another certificate of registration is in effect in respect of the same electric vehicle and the same registered owner.

(4) On receipt of an application for a refund or rebate, the Minister shall review the application and may request additional information to determine the applicant's eligibility.

(5) If the Minister determines that the applicant is entitled to a refund or a rebate, the Minister shall pay the refund or rebate.

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

(4) Section 27 is amended

(a) in subsection (6)

- (i) by striking out "notice of assessment indicates an amount owing or a refund of less than the amount" and substituting "determination under section 22.7(5) or a notice of assessment indicates an amount owing or a refund or rebate of less than the applicable amount";
- (ii) in clause (b) by adding "or rebate" after "refund";
- (b) in subsection (8) by striking out "the amount" and substituting "an amount";
- (c) by adding the following after subsection (8):

(9) A regulation made under subsection (8) may prescribe different amounts for different purposes.

(5) Section 38(1) is amended by striking out "or" at the end of clause (f) and by adding the following after clause (g):

- (h) a determination under section 22.7(5), or
- (i) a notice of disallowance under section 22.7(6)

(4) Section 27 presently reads in part:

(6) Notwithstanding the Financial Administration Act, if a notice of assessment indicates an amount owing or a refund of less than the amount prescribed under subsection (8), the Minister may

- (a) in the case of an amount owing, not collect it, or
- (b) in the case of a refund, not pay it unless specifically requested by the person to whom the amount is payable.

(8) The Minister may by regulation prescribe the amount for the purpose of subsection (6).

(5) Section 38(1) presently reads in part:

38(1) A person who objects to

(f) a notice of cancellation of a fuel tax exemption certificate pursuant to the regulations, or

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

(6) The following is added after section 58:

Offences and penalties re registered owners of electric vehicles

58.1 A registered owner who contravenes section 22.2 is guilty of an offence and liable,

- (a) for a first offence, to a fine of not more than \$1000, and
- (b) for a subsequent offence, to a fine of not more than \$5000, to a term of imprisonment of not more than 6 months or to both a fine and imprisonment.

(7) Section 63 is amended

(a) in subsection (1.1) by adding the following after clause(b):

(b.1) the Minister responsible for the *Traffic Safety Act* or the Registrar for the purpose of administering or enforcing Part 1, Division 3,

(b) by adding the following before subsection (2):

(1.3) The Registrar may disclose personal driving and motor vehicle information within the meaning of section 8 of the *Traffic Safety Act* to the Minister for the purposes of administering or enforcing Part 1, Division 3 of this Act.

(8) Section 69 is amended by adding the following after clause (c):

(c.1) extend the time for making an application for a refund or rebate under Part 1, Division 3;

(9) Section 71(1) is amended by adding the following after clause (u):

- (u.1) respecting the tax payable under Part 1, Division 3, including, without limitation, regulations
 - (i) further defining "electric vehicle" or "registration period",
 - (ii) respecting the calculation of tax payable,

(6) Offences and penalties re registered owners of electric vehicles.

- (7) Section 63 presently reads in part:
 - (1.1) Information collected under this Act may be disclosed to
 - (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,
- (8) Adds to the Ministerial authority.
- (9) Adds regulation-making authority.

- (iii) respecting the time at which tax is payable,
- (iv) respecting the tax payable in the circumstances described in section 22.2(6),
- (v) prescribing criteria for the purposes of section 22.5(1)(c) including types of vehicles, uses or owners,
- (vi) respecting the refund of tax by the Registrar or the Minister,
- (vii) respecting the rebate of tax by the Minister, and
- (viii) respecting the application of any provision of this Act, with or without modification, to the tax payable or the refund or rebate of the tax;
- (10) This section comes into force on Proclamation.

Health Statutes Amendment Act, 2020 (No. 2)

Amends SA 2020 c35

7(1) The Health Statutes Amendment Act, 2020 (No. 2) is amended by this section.

- (2) Section 17 is repealed and the following is substituted:
 - 17 The Income and Employment Supports Act is amended
 - (a) in section 5.1(2.11)(a) by striking out "the *Hospitals Act*" and substituting "Part 2.1 of the *Health Facilities Act*";
 - (b) in section 8(d) of the Schedule by striking out "the *Hospitals Act*" and substituting "Part 2.1 of the *Health Facilities Act*".
- (3) This section comes into force on January 1, 2025.

(10) Coming into force.

Health Statutes Amendment Act, 2020 (No. 2)

- 7(1) Amends chapter 35 of the Statutes of Alberta, 2020.
- (2) Section 17 presently reads:

17 The Income and Employment Supports Act is amended in section 8 of the Schedule

- (a) in clause (a)(iv) by striking out "the Hospitals Act" and substituting "Part 2.1 of the Health Facilities Act";
- (b) in clause (b)(iv) by striking out "the Hospitals Act" and substituting "Part 2.1 of the Health Facilities Act".
- (3) Coming into force.

Income and Employment Supports Act

Amends SA 2003 cl-0.5

8(1) The *Income and Employment Supports Act* is amended by this section.

(2) Section 1 is amended

(a) by repealing clause (a);

(b) by adding the following before clause (a.1):

- (a.01) "Alberta escalator" means the Alberta escalator as defined in section 44.2 of the *Alberta Personal Income Tax Act*;
- (c) by adding the following after clause (b):
- (b.1) "barriers to full employment household unit" means a barriers to full employment household unit as described in the regulations;
- (d) by repealing clauses (c.1) and (c.2);

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

(e.1) "expected to work or working household unit" means an expected to work or working household unit as described in the regulations;

(3) Section 5.1 is amended

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

- (a) effective January 1, 2025, the amount set out in the Schedule or determined in accordance with the Schedule;
- (b) subject to subsection (2.11), effective January 1, 2026, an amount adjusted annually in accordance with the Schedule.

Income and Employment Supports Act

- **8**(1) Amends chapter I-0.5 of the Statutes of Alberta, 2003.
- (2) Section 1 presently reads in part:
 - 1 In this Act,
 - (a) "Alberta CPI" means the monthly All-items Consumer Price Index for Alberta, not seasonally adjusted, published by Statistics Canada;
 - (a.1) "applicant" means an applicant for assistance under Part 2;
 - (c.1) "CPI adjustment date" means the CPI adjustment date specified in the regulations;
 - (c.2) "CPI adjustment year" means the period from the CPI adjustment date of the specified year to the last day of the 12th month after the CPI adjustment date;

(3) Section 5.1 presently reads in part:

(2) The amount of an income support payment referred to in subsection (1)(a) or (b) is as follows:

- (a) subject to clause (b), the amount set out in the Schedule or determined in accordance with the Schedule;
- (b) effective the CPI adjustment date of the CPI adjustment year determined under subsection (2.2)(a) and subject to the Schedule, an amount adjusted annually on the CPI adjustment date in accordance with the Schedule.

(b) by repealing subsection (2.1)(a) and (b) and substituting the following:

- (a) effective January 1, 2025, the amount set out in the Schedule or determined in accordance with the Schedule;
- (b) effective January 1, 2026, an amount adjusted annually in accordance with the Schedule.

(c) by adding the following after subsection (2.1):

(2.11) Notwithstanding subsection (2)(b), effective January 1, 2026, the maximum core shelter payment that may be provided to a household unit that is a barriers to full employment household unit or an expected to work or working household unit is,

- (a) if the household unit lives in a hospital, the monthly accommodation charge for that hospital under the *Hospitals Act*, and
- (b) if the household unit lives in a Type A continuing care home, the accommodation charge set by the continuing care home operated under the *Continuing Care Act* in respect of a shared room.
- (d) by repealing subsections (2.2), (3) and (4);
- (e) in subsection (5) by striking out "subsections (2) and (4)" and substituting "subsection (2)".
- (4) Section 18(a.2) and (a.3) are repealed.

(5) The Schedule is amended

(2.1) The amount of an income support payment referred to in subsection (1)(c) is as follows:

- (a) subject to clause (b), the amount determined in accordance with the Schedule;
- (b) effective the CPI adjustment date of the CPI adjustment year determined under subsection (2.2)(b), an amount adjusted annually on the CPI adjustment date in accordance with the Schedule.

(2.2) The Lieutenant Governor in Council may by regulation determine the CPI adjustment year effective which

- (a) an income support payment referred to in subsection (1)(a) or (b) is to be adjusted under subsection (2)(b), and
- (b) an income support payment referred to in subsection (1)(c) is to be adjusted under subsection (2.1)(b).

(3) A new CPI adjustment date may be set under the regulations if the new date does not result in more than 12 months between adjustments of income support payments.

(4) Despite subsection (2)(b), an income support payment referred to in subsection (1) must not be adjusted under this section in a CPI adjustment year if the change in the Alberta CPI applicable to that year is a negative number.

(5) Despite subsections (2) and (4), the amount of an income support payment may be increased at any time in accordance with the regulations.

- (4) Section 18(a.2) and (a.3) presently read:
 - 18 The Lieutenant Governor in Council may make regulations
 - (a.2) respecting CPI adjustment dates and CPI adjustment years;
 - (a.3) respecting matters arising when a CPI adjustment date is changed, including the manner in which adjustments to income support payments are to be calculated;
- (5) The Schedule presently reads in part:

- (a) by repealing section 1(c) and (d);
- (b) in section 2
 - (i) by striking out "Subject to the regulations, an" and substituting "An";
 - (ii) in clause (a) by striking out "CPI adjustment year" and substituting "calendar year";
 - (iii) by repealing clause (b) and substituting the following:
 - (b) the Alberta escalator.
- (c) by repealing section 3;
- (d) by repealing section 6 and substituting the following:

Core essential payment — barriers to full employment/expected to work or working

6 The maximum monthly core essential payment that may be provided to a household unit that is a barriers to full employment household unit or an expected to work or working household unit under section 5.1(2)(a) of this Act is,

- (a) if clauses (b) to (d) do not apply, the amount determined under Table 1,
- (b) if clause (c) or (d) does not apply and the Director determines that a household unit's need for the core essential payment is limited to food, an amount determined by the Minister,
- (c) if an adult member of the household unit is living in a hospital or a type A continuing care home or an institution similar to a hospital or a type A continuing care home that is designated by the Minister, \$365 for each adult member, and
- (d) if an adult member of the household unit is living in an approved home or a group home, the amount for each adult member as determined by the Minister.
- (e) by repealing Table 1 and substituting the following:

1 In this Schedule,

- (c) "barriers to full employment household unit" means a barriers to full employment household unit as described in the regulations;
- (d) "expected to work or working household unit" means an expected to work or working household unit as described in the regulations;

2 Subject to the regulations, an income support payment that is to be adjusted under section 5.1(2)(b) or 5.1(2.1)(b) of this Act must be adjusted annually by an amount equal to

(a) the amount of the income support payment for the previous CPI adjustment year, including any increase to that amount made under the regulations,

multiplied by

(b) the change in the Alberta CPI determined in accordance with section 3.

3(1) The change in the Alberta CPI is the amount determined by the formula

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

where

- *X* is the change in the Alberta CPI, rounded to 3 decimal places;
- A is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period ending on September 30 of the calendar year that ended before the commencement of the CPI adjustment year;
- *B* is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period immediately preceding the 12-month period referred to in A.

(2) The Minister, in consultation with the Minister responsible for the Financial Administration Act, shall determine the amount by which income support payments must be adjusted under section 2 if

Table 1 Maximum Monthly Core Essential Payment Table under Section 5.1(2)(a) of this Act

Number of persons in household unit	Amount for expected to work or working household unit	Amount for barriers to full employment household unit	Amount for learner (full time) household unit: EI learner, non-EI learner and apprentice learner
1 adult	\$ 469	\$ 606	\$ 536
2 adults	\$ 757	\$ 961	\$ 851
1 adult and children			
1	\$ 694	\$ 832	\$ 920
2	\$ 807	\$ 944	\$ 990
3	\$ 920	\$ 1057	\$ 1060
4	\$ 1033	\$ 1169	\$ 1130
5	\$ 1145	\$ 1283	\$ 1200
6	\$ 1258	\$ 1395	\$ 1270
each additional child	\$ 114	\$ 114	\$ 100
2 adults and children			
1	\$ 983	\$ 1187	\$ 1235
2	\$ 1095	\$ 1299	\$ 1305
3	\$ 1208	\$ 1412	\$ 1375
4	\$ 1320	\$ 1524	\$ 1445
5	\$ 1434	\$ 1638	\$ 1515
6	\$ 1546	\$ 1750	\$ 1585
each additional child	\$ 114	\$ 114	\$ 100

the Alberta CPI is not available for part or all of the CPI adjustment year for which the change in the Alberta CPI is being calculated.

6 The maximum monthly core essential payment that may be provided to a barriers to full employment household unit or an expected to work or working household unit is

- (a) under section 5.1(2)(a) of this Act,
 - (i) if subclauses (ii) to (iv) do not apply, the amount determined under Table 1,
 - (ii) if subclause (iii) or (iv) does not apply and the Director determines that a household unit's need for the core essential payment is limited to food, an amount determined by the Minister,
 - (iii) if an adult member of the household unit is living in a hospital or a type A continuing care home or an institution similar to a hospital or a type A continuing care home that is designated by the Minister, \$322 for each adult member, and
 - *(iv) if an adult member of the household unit is living in an approved home or a group home, the amount for each adult member as determined by the Minister,*

and

- (b) under section 5.1(2)(b) of this Act,
 - (i) if subclauses (ii) to (iv) do not apply, an amount adjusted in accordance with section 2,
 - (ii) if subclause (iii) or (iv) does not apply and the Director determines that a household unit's need for the core essential payment is limited to food, an amount determined by the Minister, adjusted in accordance with section 2,
 - (iii) if an adult member of the household unit is living in a hospital or a type A continuing care home or an institution similar to a hospital or a type A continuing care home that is designated by the Minister, an amount for each adult member, adjusted in accordance with section 2, and

(f) by repealing section 8 and substituting the following:

Core shelter payment — barriers to full employment/expected to work or working

8 The maximum monthly core shelter payment that may be provided to a household unit that is a barriers to full employment household unit or an expected to work or working household unit under section 5.1(2)(a) of this Act is,

- (a) if clauses (c) to (g) do not apply and the household unit lives in private housing, the amount determined under Table 2,
- (b) if clauses (c) to (g) do not apply and the household unit lives in social housing, the amount determined under Table 3,
- (c) if the household unit lives in an approved home, \$578,
- (d) if the household unit lives in a hospital, the monthly accommodation charge for that hospital under the *Hospitals Act*,
- (e) if the household unit lives in a type A continuing care home, the accommodation charge set by the continuing care home operator under the *Continuing Care Act* in respect of a shared room,
- (f) if the household unit lives in a shared family residence that is not owned by an adult member of the household unit or in which an adult member of the household unit is not a party to a residential tenancy agreement with a third party, \$118, and
- (g) if the household unit lives in a group home, \$492 for each adult member of the household unit.

(g) by repealing Tables 2 and 3 and substituting the following:

(iv) if an adult member of the household unit is living in an approved home or a group home, an amount for each adult member determined by the Minister, adjusted in accordance with section 2.

Table 1 Maximum Monthly Core Essential Payment Table under Section 5.1(2)(a) of this Act

		ion 5.1(2)(u) 6j i	
Number of persons in household unit	Amount for expected to work or working household unit	Amount for barriers to full employment household unit	Amount for learner (full time) household unit: EI learner, non-EI learner and apprentice learner
1 adult	\$ 415	\$ 536	\$ 536
2 adults	\$ 670	\$ 851	\$ 851
1 adult and children			
1	\$ 615	\$ 736	\$ 920
2	\$ 715	\$ 836	\$ 990
3	\$ 815	\$ 936	\$ 1060
4	\$ 915	\$ 1036	\$ 1130
5	\$ 1015	\$ 1136	\$ 1200
6	\$ 1115	\$ 1236	\$ 1270
each additional child	\$ 100	\$ 100	\$ 100
2 adults and children			
1	\$ 870	\$ 1051	\$ 1235
2	\$ 970	\$ 1151	\$ 1305
3	\$ 1070	\$ 1251	\$ 1375
4	\$ 1170	\$ 1351	\$ 1445
5	\$ 1270	\$ 1451	\$ 1515
6	\$ 1370	\$ 1551	\$ 1585
each additional child	\$ 100	\$ 100	\$ 100

Table 2 Maximum Monthly Core Shelter Payment Table under Section 5.1(2)(a) of this Act (Private Housing)

Number of persons in household unit	Amount	
1 adult	\$ 373	
2 adults	\$ 504	
1 adult and children		
1	\$ 631	
2	\$ 653	
3	\$ 676	
4	\$ 699	
5	\$ 723	
6	\$ 745	
each additional child	\$ 25	
2 adults and children		
1	\$ 665	
2	\$ 687	
3	\$ 698	
4	\$ 722	
5	\$ 744	
6	\$ 767	
each additional child \$25		
Exception:		
1 If the Director is satisfied that a child will become a member of the household unit, the Director may consider		

that child a member of the household unit.

8 The maximum monthly core shelter payment that may be provided to a barriers to full employment household unit or an expected to work or working household unit is

- (a) under section 5.1(2)(a) of this Act,
 - (i) if subclauses (iii) to (vi) do not apply, and the household unit lives in private housing, the amount determined under Table 2,
 - (ii) if subclauses (iii) to (vi) do not apply, and the household unit lives in social housing, the amount determined under Table 3,
 - (iii) if the household unit lives in an approved home, \$511,
 - *(iv) if the household unit lives in a hospital, the monthly accommodation charge for that hospital under the Hospitals Act,*
- *(iv.1) if the household unit lives in a type A continuing care home, the accommodation charge set by the continuing care home operator under the Continuing Care Act in respect of a shared room,*
 - (v) if the household unit lives in a shared family residence that is not owned by an adult member of the unit or in which an adult member of the unit is not a party to a residential tenancy agreement with a third party, \$103, and
- *(vi) if the household unit lives in a group home, \$435 for each adult member,*
- and
- (b) under section 5.1(2)(b) of this Act,
 - (i) if subclauses (iii) to (vi) do not apply, and the household unit lives in private housing, an amount adjusted in accordance with section 2,
 - (ii) if subclauses (iii) to (vi) do not apply, and the household unit lives in social housing, an amount adjusted in accordance with section 2,

Table 3 Maximum Monthly Core Shelter Payment Table under Section 5.1(2)(a) of this Act (Social Housing)

Number of persons in household unit	Amount
1 adult	\$ 137
2 adults	\$ 219
1 adult and children	
1	\$ 240
2	\$ 294
3	\$ 360
4	\$ 426
5	\$ 494
6	\$ 560
each additional child	\$ N/A
2 adults and children	
1	\$ 296
2	\$ 360
3	\$ 426
4	\$ 494
5	\$ 560
6	\$ 628
each additional child	\$ N/A
Exception:	

Exception:

1 A household unit living in social housing with more than 6 children does not receive an additional amount.

2 If a household unit is living in social housing, the amount set out in this Table must be increased by the household unit's actual cost of electricity up to the maximum amount payable for private housing.

3 If the Director is satisfied that a child will become a member of the household unit, the Director may consider that child a member of the household unit.

- (iii) if the household unit lives in an approved home, an amount adjusted in accordance with section 2,
- *(iv) if the household unit lives in a hospital, the monthly accommodation charge for that hospital under the Hospitals Act,*
- *(iv.1) if the household unit lives in a type A continuing care home, the accommodation charge set by the continuing care home operator under the Continuing Care Act in respect of a shared room,*
 - (v) if the household unit lives in a shared family residence that is not owned by an adult member of the unit or in which an adult member of the unit is not a party to a residential tenancy agreement with a third party, an amount adjusted in accordance with section 2, and
- (vi) if the household unit lives in a group home, an amount adjusted in accordance with section 2.

Table 2 Maximum Monthly Core Shelter Payment Table under Section 5.1(2)(a) of this Act (Private Housing)

Number of persons in household unit	Amount
1 adult	\$ 330
2 adults	\$ 446
1 adult and children	
1	\$ 558
2	\$ 578
3	\$ 599
4	\$ 619
5	\$ 640
6	\$ 660

(h) by repealing section 10(2) and substituting the following:

(2) The amount of a supplementary income support payment or allowance under section 5.1(2.1)(a) of this Act is determined by the Minister.

each additional child	\$ 21
2 adults and children	
1	\$ 588
2	\$ 608
3	\$ 618
4	\$ 639
5	\$ 659
6	\$ 679
each additional child	\$ 21
Exception:	

1 If the Director is satisfied that a child will become a member of the household unit, the Director may consider that child a member of the household unit.

Table 3 Maximum Monthly Core Shelter Payment Table under Section 5.1(2)(a) of this Act (Social Housing)

Number of persons in household unit	Amount
1 adult	\$ 120
2 adults	\$ 193
1 adult and children	
1	\$ 212
2	\$ 260
3	\$ 317
4	\$ 377

r		
5	\$ 437	
6	\$ 496	
each additional child	\$ N/A	
2 adults and children		
1	\$ 262	
2	\$ 317	
3	\$ 377	
4	\$ 437	
5	\$ 496	
6	\$ 555	
each additional child	\$ N/A	
Exception:		
 A household unit living in social housing with more than 6 children does not receive an additional amount. 		
2 If a household unit is living in social housing, the amount set out in this Table must be increased by the household unit's actual cost of electricity up to the maximum amount payable for private housing.		
3 If the Director is satisfied that a child will become a member of the household unit, the Director may consider that child a member of the household unit.		

10(2) The amount of a supplementary income support payment or allowance is

- (a) under section 5.1(2.1)(a) of this Act, the amount determined by the Minister, and
- (b) under section 5.1(2.1)(b) of this Act, an amount adjusted in accordance with section 2, subject to subsection (3) of this section.

(6) This section comes into force on January 1, 2025.

Land Titles Act

Amends RSA 2000 cL-4

9(1) The Land Titles Act is amended by this section.

- (2) Section 64.1 is amended
 - (a) in subsection (1) by striking out "subsection (5)" and substituting "subsections (4.1) and (5)";
 - (b) by adding the following after subsection (4):

(4.1) Subject to section 64.3, subsection (1)(b) does not apply to a transferee named in an instrument described in that subsection if

- (a) the transferee's sole purpose for being registered as the owner of the land is to transfer, as soon as practicable after being registered as the owner, ownership of the land to another person with whom the transferee, in the capacity of a mortgagee and in respect of the land, has entered into a mortgage agreement,
- (b) under that mortgage agreement, the mortgagor is not required to pay interest on the loan or debt secured by the mortgage, and
- (c) the transferee provides to the Registrar, together with the instrument for registration, an affidavit by the transferee or an agent of the transferee, in the prescribed form, verifying that
 - (i) the transfer of ownership of land is being made for the purpose described in clause (a), and
 - (ii) the transferee has entered into a mortgage agreement that complies with clause (b).
- (3) The following is added after section 64.2:

(6) Coming into force.

Land Titles Act

- **9**(1) Amends chapter L-4 of the Revised Statutes of Alberta 2000.
- (2) Section 64.1(1) presently reads:

64.1(1) Subject to subsection (5) and section 64.2, a transferee named in any of the following instruments shall pay to the Registrar a levy, as provided in this section, for registration of the instrument:

- (a) an instrument that, on registration, creates a leasehold estate in land;
- (b) an instrument that, on registration, results in a transfer of ownership of land other than a transfer of ownership of land correcting an error in a previous transaction or reversing an aborted sale transaction;
- (c) a court order, other than a court order correcting an error in a previous transaction or reversing an aborted sale transaction, that, on registration,
 - (i) creates a leasehold estate in land, or
 - (ii) results in a transfer of ownership of land.

(3) Transitional re certain exception.

Transitional re certain exception

64.3 If an instrument described in section 64.1(1)(b) was submitted to the Registrar for registration before the coming into force of section 64.1(4.1), the transferee described in section 64.1(4.1) shall pay to the Registrar, as applicable,

- (a) the levy for registration of the instrument required under section 64.1 as it read immediately before the coming into force of section 64.1(4.1), or
- (b) the fee for registration of the instrument required under section 64.2.

(4) Section 102.1 is amended

- (a) in subsection (1) by striking out "section 102.2" and substituting "sections 102.2 and 102.3";
- (b) in subsection (2) by striking out "subsections (3) to (5)" and substituting "subsections (4), (5)";
- (c) by repealing subsection (3);

(d) by repealing subsections (5) and (6) and substituting the following:

(5) The levy for registration of a caveat or mortgage described in subsection (4) is an amount equal to \$50 plus \$5 for each \$5000 or portion thereof of the following, as applicable:

- (a) the additional interest claimed under the unregistered mortgage in the caveat;
- (b) the additional principal amount secured by the mortgage.

(4) Section 102.1 presently reads in part:

102.1(1) Subject to subsection (9) and section 102.2, the following shall pay to the Registrar a levy, as provided in this section, for registration of the caveat or mortgage, as applicable:

- (a) a caveator who claims an interest under an unregistered mortgage in a caveat;
- (b) a mortgagor under a mortgage.

(2) Subject to subsections (3) to (5) and (7), the levy referred to in subsection (1) is an amount equal to \$50 plus \$5 for each \$5000 or portion thereof of the following, as applicable:

- (a) the interest claimed under the unregistered mortgage in the caveat;
- (b) the principal amount secured by the mortgage.

(3) The levy must be based on the value of the land or interest in land being caveated or mortgaged if the value of the land or interest in land being caveated or mortgaged is less than the following, as applicable:

- (a) the interest claimed under the unregistered mortgage in the caveat;
- *(b) the principal amount secured by the mortgage.*

(5) The levy for registration of a caveat or mortgage described in subsection (4) is an amount equal to

(5) The following is added after section 102.2:

Transitional re levy amount

102.3 If a caveat or mortgage, as applicable, was submitted to the Registrar for registration before the repeal of section 102.1(3), the caveator or mortgagor described in section 102.1(1) shall pay to the Registrar, as applicable,

- (a) \$50 plus \$5 for each \$5000 or portion thereof of the following, as applicable
 - (i) the additional interest claimed under the unregistered mortgage in the caveat;
 - (ii) the additional principal amount secured by the mortgage,

or

- (b) \$50 plus \$5 for each \$5000 or portion thereof of the value of the following, as applicable, if the fees or levy for the subsisting registered mortgage or caveated mortgage was originally calculated under subsection (3):
 - (i) the additional land or interest in land claimed under the unregistered mortgage in the caveat;
 - *(ii) the additional land or interest in land secured by the mortgage.*

(6) The value of the land or interest in land for the purposes of subsection (3) and the value of the additional land or interest in land for the purposes of subsection (5(b) must

- (a) be established by affidavit in the prescribed form submitted at the time of registration, and
- (b) include the value of any improvements intended to be made to form part of the following, as applicable:
 - *(i) the interest claimed in the unregistered mortgage in the caveat;*
 - (ii) the security for the mortgage.
- (5) Transitional re levy amount.

- (a) the levy for registration of the caveat or mortgage, as applicable, required under section 102.1 as it read immediately before the repeal of section 102.1(3), or
- (b) the fee for registration of the caveat or mortgage, as applicable, required under section 102.2.
- (6) This section comes into force on Proclamation.

Seniors Benefit Act

Amends RSA 2000 cS-7

10(1) The Seniors Benefit Act is amended by this section.

- (2) Section 1 is amended
 - (a) by repealing clause (a.2);
 - (b) by adding the following before clause (a.3):
 - (a.21) "Alberta escalator" means the Alberta escalator as defined in section 44.2 of the *Alberta Personal Income Tax Act*;
 - (c) by repealing clauses (b.3) and (b.4).

(3) Section 2.1 is amended

- (a) by repealing subsection (3)(a) and (b) and substituting the following:
 - (a) effective January 1, 2025, the amounts set out in the Schedule or determined in accordance with the Schedule, and
 - (b) effective January 1, 2026, the amounts adjusted annually in accordance with the Schedule.

(6) Coming into force.

Seniors Benefit Act

10(1) Amends chapter S-7 of the Revised Statutes of Alberta 2000.

- (2) Section 1 presently reads in part:
 - 1 In this Act,
 - (a.2) "Alberta CPI" means the monthly All-items Consumer Price Index for Alberta, not seasonally adjusted, published by Statistics Canada;
 - (b.3) "CPI adjustment date" means the CPI adjustment date specified in the regulations;
 - (b.4) "CPI adjustment year" means the period from the CPI adjustment date of the specified year to the last day of the 12th month after the CPI adjustment date;
- (3) Section 2.1 presently reads in part:

(3) The maximum annual cash benefit referred to in section 4 of the Schedule and the maximum annual supplementary accommodation assistance component referred to in section 5 of the Schedule are

- (a) subject to clause (b), the amounts set out in the Schedule, and
- (b) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4, an amount adjusted annually in accordance with the Schedule.

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

- (i) effective January 1, 2025, the amount set out in the Schedule or determined in accordance with the Schedule, and
- (ii) effective January 1, 2026, an amount adjusted annually in accordance with the Schedule,
- (c) by repealing subsection (6).

(4) Section 2.2 is amended

- (a) by repealing subsection (3)(a) and (b) and substituting the following:
 - (a) effective January 1, 2025, the amount set out in the Schedule or determined in accordance with the Schedule, and
 - (b) effective January 1, 2026, an amount adjusted annually in accordance with the Schedule.
- (b) by repealing subsection (5)(a) and (b) and substituting the following:
 - (a) effective January 1, 2025, the amount set out in the Schedule or determined in accordance with the Schedule, and
 - (b) effective January 1, 2026, an amount adjusted annually in accordance with the Schedule.
- (c) by repealing subsection (6).

(5) The amount of a supplementary accommodation assistance component under section 7 of the Schedule is determined in accordance with the Schedule and includes

- (a) a monthly disposable income amount, which is
 - *(i) subject to clause (b), the amount set out in the Schedule, and*
 - (ii) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4, an amount adjusted annually in accordance with the Schedule,

(6) Despite subsections (3)(b), (4)(b) and (5)(a)(ii) and (b), a benefit or an amount used to calculate a benefit or eligibility for a benefit must not be adjusted based on the Alberta CPI in a CPI adjustment year if the change in the Alberta CPI applicable to that year, calculated in accordance with the Schedule, is a negative number.

(4) Section 2.2 presently reads in part:

(3) The maximum amount of a discontinuous special needs component of a benefit is

- (a) subject to clause (b), the amount set out in the Schedule, and
- (b) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4, an amount adjusted annually in accordance with the Schedule.

(5) Subject to the Schedule and the regulations, the maximum amount that may be paid for a primary or secondary funded item under the discontinuous special needs component of a benefit is

- (a) subject to clause (b), an amount adjusted in accordance with the Schedule based on the change in the Alberta CPI, and
- (b) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4, an amount adjusted annually in accordance with the Schedule.

(5) Sections 2.3 and 2.4 are repealed.

(6) Section 6 is amended by repealing clauses (b.2) and (b.3) and substituting the following:

- (b.2) respecting accommodation adjustment dates and benefit adjustment dates;
- (b.3) respecting matters arising when an accommodation adjustment date or a benefit adjustment date is changed, including the manner in which adjustments to benefits or amounts used to calculate benefits or eligibility for benefits are calculated;

(6) Despite subsections (3)(b) and (5), a benefit or an amount used to calculate a benefit or eligibility for a benefit must not be adjusted based on the Alberta CPI in a CPI adjustment year if the change in the Alberta CPI applicable to that year, calculated in accordance with the Schedule, is a negative number.

(5) Sections 2.3 and 2.4 presently read:

2.3 A new CPI adjustment date may be set under the regulations if the new date does not result in more than 12 months between adjustments of benefits or amounts used to calculate benefits or eligibility for benefits.

2.4 The Lieutenant Governor in Council may by regulation determine the CPI adjustment year effective which

- (a) the maximum annual cash benefit and the maximum annual supplementary accommodation assistance component of a benefit under section 2.1(3)(b),
- (b) the monthly disposable income amount of the supplementary accommodation assistance component of a benefit under section 2.1(5)(a)(ii),
- (c) the maximum amount of a discontinuous special needs component of a benefit under section 2.2(3)(b), and
- (d) the maximum amount that may be paid for a primary or secondary funded item under the discontinuous special needs component of a benefit under section 2.2(5)(b),
- are to be adjusted.
- (6) Section 6 presently reads in part:
 - 6 The Lieutenant Governor in Council may make regulations
 - (b.2) respecting accommodation adjustment dates, benefit adjustment dates, CPI adjustment dates and CPI adjustment years;
 - (b.3) respecting matters arising when an accommodation adjustment date, a benefit adjustment date or a CPI adjustment date is changed, including the manner in which

- (7) The Schedule is amended
 - (a) in the heading preceding section 2 by striking out "CPI";
 - (b) in section 2
 - (i) by striking out "Subject to the regulations, a" and substituting "A";
 - (ii) in clause (a) by striking out "CPI adjustment year" and substituting "calendar year";
 - (iii) by repealing clause (b) and substituting the following:
 - (b) the Alberta escalator.
 - (c) by repealing section 3;
 - (d) in section 4
 - (i) by repealing subsection (2);
 - (ii) in subsection (3) by striking out "subsection (2)" and substituting "section 2.1(3)(b) of this Act";
 - (e) by repealing Table 1 and substituting the following:

Accommodation and Relationship Category	Percentage	Maximum Annual Cash Benefit
Homeowner Single senior Senior couple	15.89% 15.92%	\$3868 \$5801
Renter Single senior Senior couple	15.89% 15.92%	\$3868 \$5801
Lodge Resident Single senior Senior couple	15.89% 15.92%	\$3868 \$5801

Table 1

adjustments to benefits or amounts used to calculate benefits or eligibility for benefits are to be calculated;

(7) The Schedule presently reads in part:

CPI Adjustment

2 Subject to the regulations, a benefit or an amount used to calculate a benefit or eligibility for a benefit that is to be adjusted under section 2.1(3)(b) or (5)(a)(ii) or 2.2(3)(b) or (5)(b) of this Act must be adjusted by an amount equal to

 (a) the benefit amount or amount for the previous CPI adjustment year, including any increase to that amount made under this Act or the regulations,

multiplied by

(b) the change in the Alberta CPI determined in accordance with section 3.

3(2) The change in the Alberta CPI is the amount determined by the formula

$$X = \underline{A} - 1$$

$$B$$

where

- *X* is the change in the Alberta CPI, rounded to 3 decimal places;
- A is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period ending on September 30 of the calendar year that ended before the commencement of the CPI adjustment year;
- *B* is the sum of the 12 individual Alberta CPI indexes for each month in the 12-month period immediately preceding the 12-month period referred to in A.

(3) The Minister, in consultation with the Minister responsible for the Financial Administration Act, shall determine the amount by which benefits and amounts used to calculate benefits or eligibility for benefits must be adjusted under section 2 if the Alberta CPI is

Continuing Care Home Single senior Senior couple	15.89% 15.92%	\$3868 \$5801
All other Accommodation Single senior Senior couple	11.08% 14.80%	\$2695 \$5388

(f) in section 5

- (i) by repealing subsection (4);
- (ii) in subsection (5) by striking out "subsection (3) or (4)" and substituting "subsection (3) or section 2.1(3)(b) of this Act";
- (g) by repealing Table 2 and substituting the following:

Tal	ble	2
-----	-----	---

Accommodation and Relationship Category	Percentage	Maximum Annual Supplementary Accommodation Assistance Component
Continuing Care Home	82.28%	\$19 934

- (h) in section 7
 - (i) in subsection (2)(a)
 - (A) in subclause (i) by striking out "\$322" and substituting "\$365";
 - (B) by repealing subclause (ii) and substituting the following:
 - (ii) effective January 1, 2026, an amount adjusted annually in accordance with section 2,
 - (ii) in subsection (3) by striking out "\$695" and substituting "\$710";
 - (iii) in subsection (4) by striking out "each year" and substituting "annually";

not available for part or all of the CPI adjustment year for which the change in the Alberta CPI is being calculated.

4(2) Effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4 of this Act, the maximum annual cash benefit referred to in subsection (1)(c) must be adjusted annually in accordance with section 2.

(3) Each time adjustments are made to the maximum annual cash benefit under subsection (2) or to the non-deductible income amount under section 8, the applicable percentage referred to in subsection (1)(c) must be adjusted in accordance with the following formula:

$$P = \underline{M}_{I}$$

where

- *P* is the percentage referred to in subsection (1)(c), rounded to 2 decimal places as adjusted;
- *M* is the adjusted maximum annual cash benefit;
- *I* is the non-deductible income amount under section 8 for a single senior or a senior couple, as applicable.

Accommodation and	Percentage	Maximum Annual
Relationship Category		Cash Benefit
Homeowner		
Single senior	16.27%	\$3431
Senior couple	16.31%	\$5146
Renter		
Single senior	16.27%	\$3431
Senior couple	16.31%	\$5146
Lodge Resident		
Single senior	16.27%	\$3431
Senior couple	16.31%	\$5146
Continuing Care Home		
Single senior	16.27%	\$3431
Senior couple	16.31%	\$5146
All other		
Accommodation		
Single senior	11.34%	\$2390
Senior couple	15.16%	\$4779

|--|

(iv) by repealing subsection (5) and substituting the following:

(5) The amount of the maximum supplementary accommodation assistance component under subsection (3) must be adjusted annually when the monthly disposable income amount under subsection (2)(a) is adjusted under section 2 using the formula in subsection (4).

(i) by repealing section 9(3) and substituting the following:

(3) The maximum amount that an applicant is eligible to receive under subsection (2) in a benefit adjustment year, regardless of the number of claims made in the benefit adjustment year, is \$5756.

(j) in section 10(1) by striking out ", effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4 of this Act".

5(4) Effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4 of this Act, the maximum annual supplementary accommodation assistance component of the benefit referred to in subsection (2)(b) must be adjusted annually in accordance with section 2.

(5) Each time the maximum annual supplementary accommodation assistance component of the benefit is adjusted under subsection (3) or (4), the applicable percentage referred to in subsection (2)(b) must be adjusted in accordance with the following formula:

$$P = \underline{M}$$

I

where

- *P* is the percentage referred to in subsection (2)(b), rounded to 2 decimal places as adjusted;
- *M* is the adjusted maximum annual supplementary accommodation assistance;
- *I* is the non-deductible income amount under section 8 for a single senior.

Table 2

Accommodation and Relationship Category	Percentage	Maximum Annual Supplementary Accommodation Assistance Component
Continuing Care		
Home	68.83%	\$14 259

7(2) The supplementary accommodation assistance component of the benefit is calculated monthly

(a) by adding to the maximum monthly accommodation charge set under the Continuing Care Act in respect of a private room, a monthly disposable income amount of

- (i) subject to subclause (ii), \$322, or
- (ii) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4 of this Act, an amount adjusted annually in accordance with section 2,

(3) Subject to subsections (4), (5) and (6), the maximum amount of the supplementary accommodation assistance component of the benefit calculated under this section must not exceed \$695.

(4) Effective the accommodation adjustment date of each accommodation adjustment year, the maximum amount of the supplementary accommodation assistance component under subsection (3) must be adjusted each year on the accommodation adjustment date, as required, by an amount determined by the formula

$$X = A + B - \left(\frac{C}{12}\right)$$

where

- *X* is the maximum amount of the supplementary accommodation assistance component under subsection (3);
- A is the maximum monthly accommodation charge set under the Continuing Care Act in respect of a private room that is in effect on the first day of the month after the accommodation adjustment date;
- B is the monthly disposable income amount added to the maximum monthly accommodation charge under subsection (2)(a);
- *C* is the combined maximum annual amount, not including retroactive payments, of Old Age Security, not adjusted for deferral, and Guaranteed Income Supplement payable to a single senior and the maximum benefit payable to a single senior under section 4, in the previous calendar year.

(5) The amount of the maximum supplementary accommodation assistance component under subsection (3) must be adjusted on the CPI adjustment date when the monthly disposable income amount under subsection (2)(a) is adjusted under section 2(2) using the formula in subsection (4).

(8) This section comes into force on January 1, 2025.

9(3) The maximum amount that an applicant is eligible to receive under subsection (2) in a benefit adjustment year, regardless of the number of claims made in the benefit adjustment year, is

- (a) subject to clause (b), \$5105, and
- (b) effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4 of this Act, an amount adjusted annually in accordance with section 2.

10(1) Subject to the regulations and subsection (2), if a maximum amount that may be paid for a primary or secondary funded item has been designated under the regulations, the maximum amount that may be paid for that funded item must be adjusted annually in accordance with section 2, effective the CPI adjustment date of the CPI adjustment year determined by the Lieutenant Governor in Council under section 2.4 of this Act.

(8) Coming into force.

RECORD OF DEBATE

			1	1
Stage	Date	Member	From	То
		Interventions	From	То
Stage	Date	Member	From	То
	L	Interventions	From	То
		l		
	Г			
Stage	Date	Member	From	То
	•	Interventions	From	То
Stage	Date	Member	From	То
		Interventions	From	То
<i>a</i> .	D. (
Stage	Date	Member	From	То
		Interventions	From	То
Stage	Date	Member	From	То
Stage	Date		rium	10
		1		
		Interventions	From	То