

2025 Bill 39

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First Session, 31st Legislature, 3 Charles III

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 39**

## **FINANCIAL STATUTES AMENDMENT ACT, 2025**

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THE PRESIDENT OF TREASURY BOARD AND MINISTER OF FINANCE

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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Bill 39

## **BILL 39**

2025

### **FINANCIAL STATUTES AMENDMENT ACT, 2025**

*(Assented to \_\_\_\_\_, 2025)*

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

#### **Alberta Corporate Tax Act**

**Amends RSA 2000 cA-15**

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

**(2) Section 43 is amended**

**(a) by adding the following after subsection (1)(b.1):**

(b.2) the assessment, reassessment or additional assessment is  
made before the day that is 6 years after the end of the  
normal reassessment period for the corporation in  
respect of the year if

(i) a reassessment of tax for the year was required under  
section 44(1), or would have been so required if the  
corporation had claimed an amount by filing the  
prescribed form referred to in that subsection on or  
before the day referred to in that subsection, in order  
to take into account a deduction claimed under  
section 111 of the federal Act as it applies for the  
purposes of this Act in respect of a loss for a  
subsequent taxation year,

## Explanatory Notes

### Alberta Corporate Tax Act

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

(2) Section 43 presently reads in part:

*43(1) The Provincial Minister may at any time make an assessment, reassessment or additional assessment of tax for a taxation year, interest or penalties, if any, payable under this Act by a corporation, notify in writing any corporation by whom a return for a taxation year has been filed that no tax is payable for the year, or determine the corporation's entitlement to and the amount, if any, of a refundable tax credit for a taxation year, except that an assessment, reassessment or additional assessment may be made after the corporation's normal reassessment period in respect of the year only if*

*(b.1) the corporation filing the return has filed with the Provincial Minister a waiver in the prescribed form within the additional 3-year period referred to in clause (b),*

- (ii) an assessment, reassessment, additional assessment or notification that no tax is payable for the subsequent taxation year referred to in subclause (i) was made or issued after the normal reassessment period in respect of the subsequent taxation year as a consequence of a transaction involving the corporation and a non-resident person with whom the corporation was not dealing at arm's length, and
- (iii) the assessment, reassessment, additional assessment or notification that no tax is payable referred to in subclause (ii) reduced the amount of the loss for the subsequent taxation year,

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

**(i) in the portion preceding clause (a) by adding “(b.2),” after “(b.1),”;**

**(ii) in clause (b)**

**(A) by striking out “subsection (1)(b) or (b.1)” and substituting “subsection (1)(b), (b.1) or (b.2)”;**

**(B) by striking out “or” at the end of subclause (v) and by adding the following after subclause (v):**

(v.1) the reduction referred to in subsection (1)(b.2)(iii), or

**(c) in subsection (4) by striking out “section 143.2 of the federal Act” and substituting “sections 143.2 and 143.4 of the federal Act”.**

**(3) Subsection (2)(a) and (b) apply in respect of a taxation year if a reassessment of tax for the year was required under section 44(1) of the *Alberta Corporate Tax Act*, or would have been so required if the taxpayer had claimed an amount by filing the prescribed form referred to in that subsection on or before the day referred to in that subsection, in order to take into account a deduction claimed under section 111 of the federal Act as it applies for the purposes of the *Alberta Corporate Tax Act* in respect of a loss for a subsequent taxation year that ends after February 26, 2018.**

*(1.02) Notwithstanding subsections (1) and (2), an assessment, reassessment or additional assessment to which subsection (1)(a), (b), (b.1), (c), (d), (e), (f) or (g) applies in respect of a corporation for a taxation year may be made after the corporation's normal reassessment period in respect of the year to the extent that, but only to the extent that, it can reasonably be regarded as relating to,*

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

*(v) the reduction referred to in subsection (1)(b)(v), or*

*(4) Notwithstanding subsections (1) to (2), the Provincial Minister may make such assessments, reassessments and additional assessments of tax, interest and penalties and such determinations and redeterminations as are necessary to give effect to subsections 67.5(1) and 69(11) and section 143.2 of the federal Act as they are made applicable by this Act for any taxation year.*

(3) Application.

**(4) Subsection (2)(c) applies to taxation years that end on or after March 16, 2011.**

**(5) Section 72.1 is amended**

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

**(0.1)** This section contains the general anti-avoidance rule, which

- (a) applies to deny the tax benefit of avoidance transactions that result directly or indirectly either in a misuse of provisions of the Act or any of the Acts or regulations listed in subsection (3.1)(a)(i.1) to (v) or an abuse having regard to those provisions read as a whole, while not preventing taxpayers from obtaining tax benefits contemplated by the Legislature, and
- (b) strikes a balance between
  - (i) the Government of Alberta's responsibility to protect the tax base and the fairness of the tax system, and
  - (ii) taxpayers' need for certainty in planning their affairs.

**(b) by repealing subsection (3) and substituting the following:**

**(3)** Unless it may reasonably be considered that it is not one of the main purposes for undertaking or arranging a transaction to

- (a) obtain a tax benefit,
- (b) reduce, avoid or defer tax, or another amount payable as or in respect of tax, under any other Alberta, federal or provincial Act or regulation, or
- (c) increase a refund of tax, or of another amount in respect of tax, under any other Alberta, federal or provincial Act or regulation,

the transaction is an avoidance transaction if the transaction

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

(4) Application.

(5) Section 72.1 presently reads in part:

*(3) An avoidance transaction is any transaction*

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

*but does not include a transaction that may reasonably be considered to have been undertaken or arranged primarily for bona fide purposes other than for one or more of the following:*

- (c) to obtain the tax benefit;*
- (d) to reduce, avoid or defer tax, or another amount payable as or in respect of tax under any other federal or provincial Act or regulation;*
- (e) to increase a refund of tax, or of another amount in respect of tax, under any other federal or provincial Act or regulation.*

*(3.1) Subsection (2) applies to a transaction only if it may reasonably be considered that the transaction*

- (a) would, if this Act were read without reference to this section, result, directly or indirectly, in a misuse of the provisions of any one or more of*
  - (i) this Act or the regulations,*
  - (ii) the Income Tax Regulations (Canada) as they apply for the purposes of this Act,*

- (e) is part of a series of transactions, which series, but for this section, would result, directly or indirectly, in a tax benefit.

**(c) in subsection (3.1)(a)**

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

- (i.1) another Alberta Act or regulation,
- (i.2) the federal Act as it applies for the purposes of this Act,

**(ii) in subclause (ii) by striking out “the *Income Tax Regulations* (Canada)” and substituting “the federal regulations”;**

**(d) by adding the following after subsection (3.1):**

**(3.2)** If an avoidance transaction, or a series of transactions that includes the avoidance transaction, is significantly lacking in economic substance, this is an important consideration that tends to indicate that the transaction results in a misuse under subsection (3.1)(a) or an abuse under subsection (3.1)(b).

**(3.3)** Factors that establish that a transaction or series of transactions is significantly lacking in economic substance may include, but are not limited to, any of the following:

- (a) all or substantially all of the opportunity for gain or profit and risk of loss of the taxpayer, taken together with those of all non-arm’s length taxpayers, other than those non-arm’s length taxpayers who can reasonably be considered, having regard to the circumstances viewed as a whole, to have economic interests that are largely adverse from those of the taxpayers, remains unchanged, including because of
  - (i) a circular flow of funds,
  - (ii) offsetting financial positions,
  - (iii) the timing between steps in a series, or





- (iv) the use of an accommodation party;
- (b) it is reasonable to conclude that, at the time the transaction or series of transactions was entered into, the expected value of the tax benefit exceeded the expected non-tax economic return, which excludes both the tax benefit and any tax advantages connected to another jurisdiction;
- (c) it is reasonable to conclude that the entire, or almost entire, purpose for undertaking or arranging the transaction or series of transactions was to obtain the tax benefit.

**(6) Subsection (5)(a) is deemed to have come into force on June 20, 2024.**

**(7) Subsection (5)(b) and (d) apply in respect of transactions that occur on or after January 1, 2024.**

### **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 4 is repealed and the following is substituted:**

**Specified percentage**

**4** The specified percentage for the 2025 taxation year and subsequent taxation years is 8%.

**(3) Section 6.1(1)(a)(i) is repealed and the following is substituted:**

- (i) if the individual's taxable income is less than or equal to \$60 000, 8.0% of the individual's taxable income,
- (i.1) if the individual's taxable income is greater than \$60 000 but less than or equal to \$151 234, the total of the highest amount that might be determined for an individual under subclause (i) and 10.0% of the amount by which the individual's taxable income exceeds \$60 000,

(6) Coming into force.

(7) Application.

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

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

(2) Section 4 presently reads:

*4 The specified percentage for the 2001 taxation year and subsequent taxation years is 10%.*

(3) Section 6.1(1)(a)(i) 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 \$151 234, 10.0% of the individual's taxable income,*

**(4) The following is added after section 20.1:**

**Supplemental tax credit**

**20.2** For the purposes 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

$$(A - \$4800) \times 0.25$$

where

A is the total of all amounts deducted under sections 8 to 10, 12 to 13.1, 18, 19 and 20.1 for the purposes of computing the tax payable for the taxation year by the individual.

**(5) Section 30.4 is repealed and the following is substituted:**

**Transitional**

**30.4(1)** Notwithstanding any other provision of this Act, any entitlement of an individual under this Act with respect to a deemed overpayment under section 30 as it read before it was repealed is extinguished at the end of the day on December 31, 2025, and no amount shall be refunded after that date.

(2) In respect of any month that relates to a base taxation year before 2019, section 30.1, as it read at the beginning of that month, continues to apply notwithstanding its repeal, irrespective of whether a return for the base taxation year was filed prior to July 1, 2020.

**(6) Section 35.4 is repealed and the following is substituted:**

**Transitional**

**35.4** Notwithstanding any other provision of this Act, any entitlement of an individual under this Act with respect to a deemed payment under section 35.3 as it read before it was repealed is extinguished at the end of the day on December 31, 2025, and no amount shall be refunded after that date.

**(7) Section 36 is amended by striking out “sections 8 to 10” and substituting “sections 8 to 10, 12 to 13.1, 17 to 20.2, 22 and 24”.**

(4) Supplemental tax credit.

(5) Section 30.4 presently reads:

*30.4 In respect of any month that relates to a base taxation year before 2019, sections 30 and 30.1, as they read at the beginning of that month, continue to apply notwithstanding their repeal, irrespective of whether a return for the base taxation year is filed prior to July 1, 2020.*

(6) Section 35.4 presently reads:

*35.4 In respect of any month specified for the 2015, 2016 or 2017 taxation years, sections 35.2 and 35.3, as they read immediately before their repeal, continue to apply notwithstanding their repeal, irrespective of whether a return for the taxation year is filed prior to January 1, 2020.*

(7) Section 36 presently reads:

*36 No deductions may be made under sections 8 to 10 in computing the tax payable under this Act for a taxation year by a trust.*

**(8) Sections 39 and 40(2) are amended by striking out “and 17 to 23” and substituting “, 17 to 20.1 and 21 to 23”.**

**(9) Section 42 is amended by striking out “and 24” and substituting “, 24 and 20.2”.**

(8) Sections 39 and 40(2) presently read:

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

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

*where*

*A is the total of those credits under sections 8, 9, 11, 12, 13, 17, 18, 19 and 20.1 that the individual is entitled to claim;*

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

*40(2) Despite sections 8 to 13.1 and 17 to 23, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(7), the amount that may be deducted under those sections must not exceed the portion of such amount determined by the formula*

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

*where*

*A is the total of those credits under sections 8, 9, 11, 12, 13, 17, 18, 19 and 20.1 that the individual is entitled to claim, and*

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

(9) Section 42 presently reads:

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

*sections 8, 9, 19, 10, 13.1, 13, 17, 20.1, 12, 11, 18, 21, 22, 27, 23 and 24.*

**(10) Section 44.2(1) is amended by striking out “and 13.1(2)” and substituting “, 13.1(2) and 20.2”.**

**(11) Subsections (2) to (4) and (7) to (10) are deemed to have come into force on January 1, 2025.**

### **Auditor General Act**

**Amends RSA 2000 cA-46**

**3(1) The *Auditor General Act* is amended by this section.**

**(2) Sections 21 to 23 are repealed.**



(10) Section 44.2(1) presently reads in part:

*44.2(1) For taxation years ending after 2025, 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*

(11) Coming into force.

### **Auditor General Act**

**3(1)** Amends chapter A-46 of the Revised Statutes of Alberta 2000.

(2) Sections 21 to 23 presently read:

*21(1) There is hereby established a committee called the Audit Committee consisting of not more than 7 persons appointed as members of the Committee by the Lieutenant Governor in Council.*

*(2) The Lieutenant Governor in Council shall designate one of the members of the Audit Committee as chair.*

*(3) The Lieutenant Governor in Council may authorize, fix and provide for the payment of remuneration and expenses to the members of the Audit Committee.*

*22(1) The Audit Committee may make rules, not inconsistent with this Act, respecting the calling of, and the conduct of business at, its meetings.*

*(2) The chair of the Audit Committee*

*(a) shall, on request of the Auditor General, call a meeting of the Audit Committee to review any matter that the Auditor General considers should be brought to the attention of the Audit Committee, and*

*(b) may inquire into any matter relating to the financial affairs of the Crown in accordance with a request of the President of the Treasury Board.*

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

**Availability of reports**

**24** The Auditor General shall provide notice of an annual report made under section 19 or a special report made under section 20 by providing a copy of the report to the President of Treasury Board and Minister of Finance at least 15 days before presenting the report to the chair of the Select Standing Committee.

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

**Child, Youth and Family Enhancement Act**

**Amends RSA 2000 cC-12**

**4(1) The *Child, Youth and Family Enhancement Act* is amended by this section.**

**(2) Section 105.796 is repealed.**

*23 The Auditor General shall give to the Audit Committee any information that the Auditor General considers reasonable and appropriate to enable the Audit Committee to advise the Lieutenant Governor in Council on the scope and results of the Auditor General's audit of departments, regulated funds, revolving funds, Provincial agencies and Crown-controlled organizations.*

(3) Section 24 presently reads:

*24 An annual report of the Auditor General and any special report made under section 20 shall be made available to the Audit Committee before it is presented to the chair of the Select Standing Committee.*

(4) Coming into force.

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

**4(1)** Amends chapter C-12 of the Revised Statutes of Alberta 2000.

(2) Section 105.796 presently reads:

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

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

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

**(3) Section 105.797 is amended by striking out “health benefits under section 105.795 or 105.796” wherever it occurs and substituting “financial assistance under section 105.795”.**

**(4) Section 131(2)(hh.1) is repealed.**

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

#### **Fuel Tax Act**

**Amends SA 2006 cF-28.1**

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

**(2) Section 11(1)(c) is amended by striking out “\$0.055” and substituting “\$0.065”.**

**(3) This section is deemed to have come into force on March 1, 2025.**

(3) Section 105.797 currently reads in part:

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

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

(4) Section 131(2)(hh.1) presently reads:

*(2) The Minister may make regulations*

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

(5) Coming into force.

### **Fuel Tax Act**

**5(1)** Amends chapter F-28.1 of the Statutes of Alberta, 2006.

(2) Section 11(1)(c) presently reads:

*11(1) Subject to subsections (2) to (4), the tax required to be paid pursuant to this Act shall be paid at the following rates:*

*(c) with respect to locomotive fuel, \$0.055 per litre;*

(3) Coming into force.

## **Income and Employment Supports Act**

**Amends SA 2003 ci-0.5**

**6(1)** The *Income and Employment Supports Act* is amended by this section.

**(2)** Section 5.1 is repealed and the following is substituted:

### **Amount of income support payments — learners**

**5.1(1)** This section applies to the following income support payments provided to a learner household unit:

- (a) the core essential payment portion of the core income support payment;
- (b) the core shelter payment portion of the core income support payment;
- (c) subject to the Schedule, supplementary income support payments.

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

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

### **Amount of income support payments — barriers to full employment/expected to work or working**

**5.2(1)** This section applies to the following income support payments provided to a barriers to full employment household unit or an expected to work or working household unit:

- (a) the core essential payment portion of the core income support payment;
- (b) the core shelter payment portion of the core income support payment;
- (c) subject to the regulations, supplementary income support payments.

## Income and Employment Supports Act

6(1) Amends chapter I-0.5 of the Statutes of Alberta, 2003.

(2) Section 5.1 presently reads:

*5.1(1) This section applies to the following income support payments:*

- (a) the core essential payment portion of the core income support payment;*
- (b) the core shelter payment portion of the core income support payment;*
- (c) subject to the Schedule, supplementary income support payments.*

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

- (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.*

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

- (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.*

*(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*

(2) The amount of an income support payment referred to in subsection (1)(a), (b) or (c) is the amount set out or determined in accordance with the regulations.

**(3) Section 18 is amended**

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

(a.01) respecting the amounts of core income support payments and supplementary income support payments and the manner in which the amounts of the payments are to be determined;

**(b) by repealing clause (a.1) and substituting the following:**

(a.1) respecting adjustments to the amounts of core income support payments and supplementary income support payments, including regulations respecting the amounts of adjustments, the timing of adjustments and the manner in which the amounts of adjustments are to be determined;

**(4) The Schedule is amended**

**(a) by repealing section 1(b), (e), (f) and (j);**

**(b) in section 2 by striking out “or 5.1(2.1)(b)”;**

**(c) by repealing sections 4 and 6;**

**(d) by repealing Table 1 and substituting the following:**

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



(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.*

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

(3) Section 18 presently reads in part:

*18 The Lieutenant Governor in Council may make regulations*

(a) *respecting core income support payments and supplementary income support payments;*

(a.1) *respecting increases to the amounts of core income support payments, including regulations*

(i) *respecting the amounts of increases or the manner in which the amounts of increases are to be determined;*

(ii) *respecting the timing of increases;*

(4) The Schedule presently reads in part:

*1 In this Schedule,*

(b) *“approved home” means an approved home as defined in the regulations;*

(e) *“group home” means a group home as defined in the regulations;*

(f) *“hospital” means a hospital as defined in the regulations;*

(j) *“type A continuing care home” means a type A continuing care home as defined in the regulations.*

*2 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*

Number of persons in household unit	Amount for learner (full-time) household unit: EI learner, non-EI learner and apprentice learner
1 adult	\$ 536
2 adults	\$ 851
1 adult and children	
1	\$ 920
2	\$ 990
3	\$ 1060
4	\$ 1130
5	\$ 1200
6	\$ 1270
each additional child	\$ 100
2 adults and children	
1	\$ 1235
2	\$ 1305
3	\$ 1375
4	\$ 1445
5	\$ 1515
6	\$ 1585
each additional child	\$ 100

**(e) by repealing section 8;**

**(f) in section 10**

- (i) in subsection (1) by adding** “to be provided to a learner household unit” **after** “supplementary income support payment or allowance”;
- (ii) in subsection (2) by striking out** “section 5.1(2.1)(a)” **and substituting** “section 5.1(2)(a)”;
- (iii) in subsection (3) by striking out** “Section 5.1(2.1)(b)” **and substituting** “Section 5.1(2)(b)”.

*4 The core income support that may be provided by the Director under section 5(1)(a) of this Act to a barriers to full employment household unit or an expected to work or working household unit is comprised of a core essential payment and a core shelter payment determined as follows:*

- (a) the maximum 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 the amount per month determined under section 6;*
- (b) the maximum 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 the amount per month determined under section 8;*
- (c) if the household unit has a dependent child member who is
  - (i) at least 16 years of age and under 20 years of age,*
  - (ii) attending high school under the Education Act, and*
  - (iii) a parent of a dependent child living with the household unit,**a high school incentive amount determined in accordance with the regulations.**

*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.

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

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



*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.*

*10(1) The Minister may determine the amount or value of a supplementary income support payment or allowance and the frequency with which the payment or allowance may be provided.*

*(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.*

*(3) Section 5.1(2.1)(b) of this Act does not apply to a supplementary income support payment or allowance that is*

- (a) a reimbursement of an actual cost,*
- (b) an amount established in an agreement entered into by the Minister, or*

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

### **Legal Profession Act**

**Amends RSA 2000 cL-8**

**7(1) The *Legal Profession Act* is amended by this section.**

**(2) Section 122(1) is repealed and the following is substituted:**

#### **Application of funds**

**122(0.1)** In this section, “funding commitment” includes a gift.

**(1)** Subject to section 123, the board shall, in carrying out the objects of the Foundation, apply and cause to be applied the funds of the Foundation as follows:

- (a) in the case of a funding commitment or grant agreement that exceeds \$250 000, either
  - (i) with the Minister’s approval, or
  - (ii) in accordance with an order under subsection (1.1);
- (b) in any other case, in any manner the board may decide.

**(1.1)** The Minister may, by order, exempt the Foundation from the requirement for approval under subsection (1)(a)(i) in respect of the following:

- (a) a specific funding commitment or grant agreement;
- (b) a class of funding commitments or grant agreements;
- (c) a class of recipients of a funding commitment or grant agreement.

**(3) Section 123(2) is repealed and the following is substituted:**

**(2)** The amount payable under subsection (1) is as follows:



(c) *based on an amount that is determined under another enactment or under a Government program.*

(5) Coming into force.

### **Legal Profession Act**

**7(1)** Amends chapter L-8 of the Revised Statutes of Alberta 2000.

(2) Section 122(1) presently reads:

*122(1) Subject to section 123, the board shall apply and cause to be applied the funds of the Foundation in any manner the board may decide in carrying out the objects of the Foundation.*

(3) Section 123(2) presently reads:

- (a) unless otherwise determined by the Minister under clause (b), 50% of the money remitted to the Foundation under section 126 during the fiscal year of the Foundation that immediately precedes the fiscal year in which the payment is required to be made;
- (b) subject to subsection (2.1), an amount less than 50% of the money referred to in clause (a) as determined by the Minister.

**(2.1)** If the Minister makes a determination under subsection (2)(b), the Minister must, as soon as practicable, provide written notice to the Foundation of that determination.

**(4) The following is added after section 144:**

**Transitional — application of funds**

**145** If, during the period between the day on which the Bill to enact the *Financial Statutes Amendment Act, 2025* receives first reading and before the day on which the Bill receives Royal Assent, the Foundation makes a funding commitment or enters into a grant agreement that contravenes section 122(1)(a)(i), that funding commitment or grant agreement is to be treated as void and of no force and effect as of the day it was made or entered into.

**(5) Subsection (2)(a) is deemed to have come into force on the day the Bill to enact the *Financial Statutes Amendment Act, 2025* receives first reading.**

**Sustainable Fiscal Planning  
and Reporting Act**

**Amends SA 2015 cS-29**

**8(1) The *Sustainable Fiscal Planning and Reporting Act* is amended by this section.**

**(2) Section 11.7 is amended**

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

*(2) The amount paid under subsection (1) shall be 25% of the money remitted to the Foundation under section 126 during the fiscal year of the Foundation that immediately precedes the fiscal year in which the payment is required to be made.*

(4) Transitional — application of funds.

(5) Coming into force.

### **Sustainable Fiscal Planning and Reporting Act**

**8(1)** Amends chapter S-29 of the Statutes of Alberta, 2015.

(2) Section 11.7 presently reads in part:

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

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

**(2)** The Treasury Board must allocate the surplus cash held in the General Revenue Fund that is generated in respect of a fiscal year, if any, as follows:

- (a) 50% of the surplus cash is to be allocated, in the proportions determined by the Treasury Board, to the repayment of debt or to the Alberta Heritage Savings Trust Fund;
- (b) 50% of the surplus cash is to be allocated to the Alberta Fund.

**(b)** in subsection (4)(a) by striking out “responsible Minister” and substituting “Treasury Board”.

**(3)** Section 12(2) is repealed.

**(4)** Section 12.1 is repealed and the following is substituted:

**Transitional**

**12.1(1)** Section 6 as it read immediately before May 16, 2024 applies only in respect of the 2015-16 fiscal year through to and including the 2023-24 fiscal year.

**(2)** Section 6 as it read on May 16, 2024 applies only in respect of the 2024-25 fiscal year and subsequent fiscal years.

**Transitional**

**12.2(1)** Sections 11.1, 11.2 and 11.3 as they read immediately before May 16, 2024 apply only in respect of the 2023-24 fiscal year.

- (i) *if the amount of cash required to pay all of the debt due is 50% or more of the amount of surplus cash, at least 50% of the surplus cash, or*
  - (ii) *if the amount of cash required to pay all of the debt due is less than 50% of the amount of surplus cash, the amount of surplus cash required to pay all of the debt;*
  - (b) *to the Alberta Fund, the remainder of the surplus cash after making the allocation under clause (a).*
- (4) *For the purposes of this section, in respect of a fiscal year,*
- (a) *the responsible Minister may make interim allocations based on projections of the surplus cash of the General Revenue Fund that will be generated for that fiscal year, and*

(3) Section 12(2) presently reads:

- (2) *Despite subsection (1),*
- (a) *sections 11.1 to 11.5 and 11.7 apply in respect of the 2023-24 fiscal year and subsequent fiscal years,*
- (b) *section 11.6(1) applies in respect of the 2023-24 fiscal year, and*
- (c) *section 11.6(2) applies in respect of the 2024-25 fiscal year and subsequent fiscal years.*

(4) Section 12.1 presently reads:

*12.1(1) Sections 6, 11.1, 11.2 and 11.3 as they read immediately before the coming into force of this section continue to apply in respect of the 2023-24 fiscal year.*

*(2) Sections 6, 11.1, 11.2 and 11.3 as they read on the coming into force of this section apply in respect of the 2024-25 fiscal year and subsequent fiscal years.*

(2) Sections 11.1, 11.2 and 11.3 as they read on May 16, 2024 apply only in respect of the 2024-25 fiscal year and subsequent fiscal years.

**Transitional**

**12.3** Sections 11.4 and 11.5 apply only in respect of the 2023-24 fiscal year and subsequent fiscal years.

**Transitional**

**12.4(1)** Section 11.7 as it read immediately before the coming into force of this section applies only in respect of the 2023-24 fiscal year.

(2) Section 11.7 as it read on the coming into force of this section applies only in respect of the 2024-25 fiscal year and subsequent fiscal years.



**RECORD OF DEBATE**

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