Second Session, 31st Legislature, 4 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 12

FINANCIAL STATUTES AMENDMENT ACT, 2025 (NO. 2)

THE PRESIDENT OF TREASURY BOARD AND MINISTER OF FINANCE

First Reading . . . .

Second Reading . . . .

Committee of the Whole . . . .

Third Reading . . . .

Royal Assent . . . .

BILL 12

2025

FINANCIAL STATUTES AMENDMENT ACT, 2025 (NO. 2)

(Assented to , 2025)

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

Adult Guardianship and Trusteeship Act

Amends SA 2008 cA-4.2

1(1) The *Adult Guardianship and Trusteeship Act* is amended by this section.

(2) Section 1(mm) is amended by striking out "section 87" **and substituting** "section 87 or 88.1".

(3) Section 46(5)(a) is amended by striking out "decisions respecting any or all" **and substituting** "decisions about".

(4) Section 88(1) is amended

(a) by striking out "Subject to the regulations" **and substituting** "Subject to section 88.1 and the regulations";

Explanatory Notes

Adult Guardianship and Trusteeship Act

1(1) Amends chapter A-4.2 of the Statutes of Alberta, 2008.

(2) Section 1(mm) presently reads:

1 In this Act,

(mm) "specific decision maker" means a person who is selected as a specific decision maker under section 87;

(3) Section 46(5)(a) presently reads:

(5) The Court may, on an application under this section, appoint a trustee for an adult if the Court is satisfied that

(a) the adult does not have the capacity to make decisions respecting any or all financial matters,

(4) Section 88(1) presently reads in part:

88(1) Subject to the regulations, a specific decision maker may not be selected to make and has no authority to make a decision referred to in section 87(1) in respect of which

(b) **by striking out** "section 87(1)" **and substituting** "section 87(2)".

(5) The following is added after section 88:

Public Guardian may act as specific decision maker

88.1 Where an adult has made a personal directive but a health care provider determines that the agent under the personal directive is unable or unwilling to make a decision on behalf of the adult, or if the agent cannot be located after reasonable efforts have been made to contact the agent, the Public Guardian may be selected as a specific decision maker to make a decision referred to in section 87(2) for the adult.

(6) The following is added after Part 3, Division 1:

Division 1.1 Specific Financial Decisions by the Public Trustee

Definition

100.1 In this Division, "financial decision" means a decision with respect to an adult's finances that supports a decision about where the adult is to live, either permanently or temporarily.

Authority to assess adult's capacity

100.2(1) Subject to subsection (2), a health care provider may, in accordance with the regulations, assess an adult's capacity to make decisions about financial matters if the health care provider

(a) has reason to believe that the adult lacks the capacity to make decisions about financial matters, and

(b) is not aware of

(i) an application submitted to the Court for an order appointing a trustee for the adult,

(ii) the adult having a power of attorney, or

(iii) another person having the authority to make financial decisions on behalf of the adult.

(5) Public Guardian may act as specific decision maker.

(6) Division 1.1 Specific Financial Decisions by the Public Trustee.

(2) A health care provider must not assess an adult's capacity under subsection (1) unless

(a) the health care provider is assessing the adult under section 87(1) or has selected a specific decision maker for the purposes of section 87(2)(b),

(b) a guardian, agent, specific decision maker or co-decision maker is making or has made a decision about where the adult is to live, either permanently or temporarily, or

(c) the adult has capacity to make, and is making or has made, a decision about where the adult is to live, either permanently or temporarily.

Authority of Public Trustee to make financial decisions

100.3(1) Where a health care provider has assessed an adult under section 100.2 as lacking the capacity to make decisions about financial matters, the Public Trustee may, on behalf of the adult, make financial decisions the Public Trustee considers necessary and in the best interest of the adult.

(2) The authority of the Public Trustee under this section is terminated once the financial decisions made on behalf of the adult have been carried out to the satisfaction of the Public Trustee.

Requirement to keep record

100.4 A health care provider who has assessed an adult under section 100.2 must keep a written record of the assessment.

Application for review

100.5(1) An adult who has been assessed under section 100.2 as lacking the capacity to make decisions about financial matters, any relative referred to in section 1(x) of the adult, a legal representative of the adult or a person who has a close and substantial personal relationship with the adult may, in accordance with the regulations, apply to the Court for a review of

(a) an assessment of the adult's capacity made under section 100.2, or

(b) a financial decision of the Public Trustee made under section 100.3(1).

(2) On an application made under this section, the Court may require a capacity assessment report respecting the adult.

(3) On hearing an application made under subsection (1), the Court may confirm or set aside

(a) an assessment made under section 100.2, or

(b) a financial decision made under section 100.3(1).

Notice and requirement to act on Public Trustee's decision

100.6(1) The Public Trustee must provide notice of a financial decision made under section 100.3(1) on behalf of an adult, in a prescribed form, to any person the Public Trustee considers necessary to carry out the financial decision.

(2) On receiving notice from the Public Trustee under subsection (1), the person receiving the notice must carry out the Public Trustee's financial decision.

Access to personal information

100.7(1) A health care provider may access, collect or obtain personal information about an adult from any person for the purposes of assessing the adult's capacity under section 100.2.

(2) A health care provider may only disclose any personal information accessed, collected or obtained under subsection (1)

(a) to the Public Trustee, or

(b) as authorized by the *Protection of Privacy Act*, *Health Information Act* or *Personal Information Protection Act*.

(3) The Public Trustee is entitled to access, collect or obtain from a public body, custodian or organization personal information about the adult that is relevant to the financial decision the Public Trustee is making under section 100.3(1).

(4) A public body, custodian or organization may disclose personal information about an adult under this section to a health care provider or the Public Trustee.

(5) Where the Public Trustee accesses, collects or obtains personal information about an adult under this section, the Public Trustee

(a) may use or disclose the information only to exercise its authority under section 100.3(1), and

(b) must take reasonable care to ensure the information is kept secure from unauthorized access, use or disclosure.

Liability

100.8(1) No action lies against a health care provider or the Public Trustee for anything done or omitted to be done in good faith while exercising a power or performing a duty or function under this Division.

(2) No action lies against a person for anything done or omitted to be done in good faith while carrying out the Public Trustee's financial decisions under this Division.

(7) Section 116(1) is amended

(a) in clause (w) by striking out "section 87" **and substituting** "sections 87 and 100.2";

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

(cc.1) respecting applications for review under sections 97 and 100.5;

(8) This section comes into force on Proclamation.

Alberta Corporate Tax Act

Amends RSA 2000 cA-15

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

(2) The following is added after section 25.04:

Division 7
Data Centre Levy
Tax Credit

Definition

25.05 In this Division, "data centre levy tax credit" of a corporation at the end of a taxation year, referred to in this section

(7) Section 116(1)(w) presently reads:

116(1) The Lieutenant Governor in Council may make regulations

(w) respecting the assessment of an adult's capacity to make decisions under section 87;

(8) Coming into force.

Alberta Corporate Tax Act

2(1) Amends chapter A-15 of the Revised Statutes of Alberta 2000.

(2) Division 7 Data Centre Levy Tax Credit.

as the “particular year”, means the amount, if any, by which the total of

(a) all amounts paid by the corporation in the particular year on account of levy the corporation was liable to pay under section 92.3,

(b) all amounts each of which is, in respect of a partnership of which the corporation is a member in the particular year, the amount that can reasonably be considered to be the corporation’s share, having regard to the capital invested in or work performed for the partnership by the members of the partnership or such other factors as may be relevant, of the amount that would be determined under clause (a), if the partnership were a corporation and its fiscal period were its taxation year, for the partnership’s fiscal period that ends in the particular year, and

(c) all amounts each of which is an amount determined under clause (a) or (b) in respect of the corporation for any of the 7 taxation years immediately preceding the particular year

exceeds

(d) the total of all amounts each of which is an amount deducted under section 25.06(1) from the tax otherwise payable under this Part by the corporation for any of the 7 taxation years immediately preceding the particular year.

Data centre levy tax credit

25.06(1) There may be deducted from the tax otherwise payable under this Part by a corporation for a taxation year an amount not exceeding the lesser of

(a) the corporation’s data centre levy tax credit at the end of the taxation year, and

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

(2) If there has been an amalgamation described in subsection 87(1) of the federal Act, the new corporation is, for the purposes of this section, deemed to be the same corporation as, and a continuation of, each predecessor corporation, except that this

subsection in no respect affects the determination of any predecessor corporation's fiscal period, taxable income or tax payable.

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

(4) A corporation that is the trustee of a trust is not entitled to a deduction under this section in respect of an amount paid as a trustee on account of levy payable under section 92.3.

Data centre levy tax credit re partnership

25.07(1) In this section,

(a) "at-risk amount" has the meaning assigned to it by subsection 96(2.2) of the federal Act;

(b) "limited partner" has the meaning assigned to it by subsection 96(2.4) of the federal Act if that subsection were read without reference to "if the member's partnership interest is not an exempt interest (within the meaning assigned by subsection (2.5)) at that time and".

(2) Notwithstanding section 25.05(b), if a corporation is a limited partner of a partnership at the end of a fiscal period of the partnership, the amount, if any, determined under section 25.05(b) shall not exceed the corporation's at-risk amount in respect of the partnership at the end of that fiscal period.

(3) For the purposes of this Division, a person or partnership that is, or is deemed by this subsection to be, a member of a particular partnership that is a member of another partnership is deemed to be a member of the other partnership.

(3) Section 77(5)(a) is amended by adding the following after subclause (xi):

(xii) to be used solely for the purposes of the formulation or analysis of policy in respect of the operation, regulation or taxation of data centres as defined in section 92.2(1)(h);

(3) Adds permission to share tax information for data centre policy analysis or formulation.

(4) Section 92(1) is amended by striking out "Parts 10" **and substituting** "Parts 9.1, 10".

(5) The following is added after section 92.1:

Part 9.1
Data Centre Levy

Interpretation

92.2(1) In this Part,

(a) "age" means, in respect of computing equipment of an operator, the total of one and the number of calendar year ends, expressed in years, that have elapsed after,

(i) if the computing equipment was not used by another person before the operator acquired lawful possession of it, the time the computing equipment first became available for use by the operator, or

(ii) if the computing equipment was used by another person before the operator acquired lawful possession of it, the time the computing equipment was first used by another person;

(b) "available for use" has the meaning assigned to it under subsection 13(27) of the federal Act, except that, where an operator acquires lawful possession of computing equipment by way of lease, the computing equipment shall be considered to have become available for use by the operator at the earliest of

(i) the time the computing equipment is first used by the operator for the purpose of earning income,

(ii) the time that is immediately after the beginning of the first calendar year that begins after the end of the calendar year in which the computing equipment was leased by the operator, and

(iii) the time the computing equipment

(4) Section 92(1) presently reads:

92(1) Subject to subsections (1.01) and (1.1), sections 1 to 85 and Parts 10 and 11 do not apply for the purposes of this Part.

(5) Part 9.1 Data Centre Levy.

(A) is delivered to the operator or, where the computing equipment is not of a type that is deliverable, is made available to the operator, and

(B) is capable, either alone or in combination with other computing equipment of the operator at that time, of being used by the operator;

(c) "band" means a band as defined in the *Indian Act* (Canada);

(d) "co-location facility" means a facility in Alberta in which one or more data centres are located;

(e) "computing equipment" means the following, but does not include property that is assessable under the *Municipal Government Act*:

(i) tangible personal property used to process, store or transmit digital information;

(ii) tangible personal property whose use is ancillary to the tangible personal property described in subclause (i), including

(A) racks, cabinets, trays, chassis and internal cables or hoses integral to the operation of the property,

(B) rack-level power distribution and cooling components, including power distribution units, cold plates, in-rack manifolds, rear-door heat exchangers, immersion tanks and associated dielectric fluids, and

(C) networking equipment, including network switches, routers and optical interconnects;

(iii) embedded software and firmware that is essential to the use of the tangible personal property described in subclauses (i) and (ii);

(iv) any other personal property prescribed by the regulations;

(f) "cost of computing equipment" means, to an operator,

(i) if the computing equipment was not used by another person before the operator acquired lawful possession of it, the cost value of the computing equipment, or

(ii) subject to subsection (2), if the computing equipment was used by another person before the operator acquired lawful possession of it, the amount determined by the formula

$$\frac{A}{B}$$

where

A is the cost value of the computing equipment to the operator;

B is, if the age of the computing equipment is

(A) 1 year, 75%,

(B) 2 years, 45%, and

(C) 3 years or more, 15%;

(g) "cost value" means, in respect of computing equipment of an operator,

(i) subject to subsection (3), if the operator purchased or otherwise acquired ownership of the computing equipment, the capital cost of the computing equipment to the operator, or

(ii) if the operator acquired lawful possession of the computing equipment by way of lease, the fair market value of the computing equipment at the time it was leased;

(h) "data centre" means a facility in Alberta for which an operator is responsible, the purpose of which is to house and operate computing equipment for applications including data hosting and cloud computing, digital asset mining, artificial intelligence and machine learning, and digital services and content delivery;

(i) “digital asset mining” means the performance of cryptographic computations or validation processes that contribute to the creation, recording or validation of transactions involving digital assets on a blockchain or distributed ledger;

(j) “electric distribution system” means an electric distribution system as defined in the *Electric Utilities Act*;

(k) “facility” means, except for the purposes of the definition of “transmission facility”, each of the following for which a particular person is responsible:

(i) a structure, thing or site;

(ii) any part of a structure, thing or site;

(iii) any 2 or more contiguous or adjacent structures, things or sites or parts of structures, things or sites;

(l) “Indian” means an Indian as defined in the *Indian Act* (Canada);

(m) “new power capacity agreement” means an agreement under which an electricity producer delivers electricity to a data centre or co-location facility through the power grid produced from new generation capacity that is in addition to what would have been the output capacity of the electricity producer if the electricity producer had not entered into the agreement;

(n) “operator” means a person in lawful possession of computing equipment;

(o) “person” includes a partnership, a trust and a band;

(p) “power grid” means all transmission facilities and all electric distribution systems in Alberta that are interconnected, including a transmission facility or electric distribution system within the service area of the City of Medicine Hat or a subsidiary of that City;

(q) “reserve” means a reserve as defined in the *Indian Act* (Canada);

(r) “self-generation arrangement” means an arrangement under which electricity produced by an operator of a data centre or a person responsible for a co-location facility is delivered to the data centre or co-location facility through the power grid from new generation capacity in addition to the output capacity of the operator of the data centre or the person responsible for the co-location facility at the time the arrangement was made;

(s) “transmission facility” means a transmission facility as defined in the *Electric Utilities Act*;

(t) “use” includes, with respect to computing equipment, use by a person for any purpose, but excludes the sale or lease of the computing equipment by the person to another person.

(2) If, in the opinion of the Provincial Minister, an amount determined under subsection (1)(f)(ii) is unreasonable under the circumstances, the Provincial Minister may substitute an amount that the Provincial Minister considers reasonable under the circumstances.

(3) For the purposes of subsection (1)(g)(i), if the operator purchased or otherwise acquired ownership of the computing equipment from a person with whom the operator was not dealing at arm’s length at an amount less than fair market value, the computing equipment shall be deemed to have been purchased or acquired at its fair market value at the time the operator purchased or acquired it.

Data centre levy

92.3(1) Subject to subsection (6) and any regulations made under section 92.91(1)(c), an operator shall pay a levy to the Provincial Minister on the computing equipment of each data centre described in subsection (3) and each co-location facility described in subsection (4) for each calendar year as required by this Part.

(2) For greater certainty, the levy imposed under subsection (1) is a tax.

(3) The levy imposed under subsection (1) is payable on the computing equipment of a data centre, referred to in this subsection as the “particular data centre”, for a calendar year where

(a) the electricity capacity of the particular data centre is 75 MW or greater at any time in the calendar year,

(b) the particular data centre is, at any time in the calendar year, part of a group of data centres, the aggregate electricity capacity of which is 75 MW or greater, that consists of each data centre of the operator of the particular data centre and each data centre of each other operator who is not dealing with the operator of the particular data centre at arm's length at that time, or

(c) the particular data centre is, at any time in the calendar year, located in a co-location facility described in subsection (4) where the electricity capacity threshold in subsection (4) is met at that time.

(4) The levy imposed under subsection (1) is payable on the computing equipment of a co-location facility, referred to in this subsection as the "particular co-location facility", for a calendar year where

(a) the electricity capacity of the particular co-location facility is 75 MW or greater at any time in the calendar year, or

(b) the particular co-location facility is, at any time in the calendar year, part of a group of co-location facilities, the aggregate electricity capacity of which is 75 MW or greater, that consists of each co-location facility of the person responsible for the particular co-location facility and each co-location facility of each other person responsible for a co-location facility who is not dealing with the person responsible for the particular co-location facility at arm's length at that time.

(5) For the purposes of this Part,

(a) the computing equipment of a co-location facility does not include the computing equipment of a data centre located in the co-location facility, and

(b) the electricity capacity of a data centre located in a co-location facility is the electricity capacity of both the data centre and the part of the co-location facility in which the data centre is located.

(6) No levy is payable by an operator on computing equipment that is the personal property of an Indian or band situated on

(a) a reserve,

(b) the settlement known as the Garden River settlement, located in the southwest corner of Wood Buffalo National Park, or

(c) 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.

(7) The levy payable under subsection (1) in respect of a data centre or a co-location facility for a calendar year is the amount determined by the formula

$$(E + F) \times R$$

where

E is the product of 45% and the total of the cost of computing equipment of the data centre or co-location facility that is available for use at the end of the calendar year that is less than 4 years old in age at the end of the calendar year;

F is the product of 15% and the total of the cost of computing equipment of the data centre or co-location facility that is available for use at the end of the calendar year that is greater than 3 years old in age at the end of the calendar year;

R is the amount, 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

$$(((G - N)/T) \times 0.02) + ((N/T) \times 0.01)$$

where

G is the total electricity received by the data centre or co-location facility from the power grid in the calendar year;

T is the total of all amounts each of which is an amount of electricity received by the data centre or co-location facility in the calendar year from any source, including from electricity generated by the operator of the data centre or the person responsible for the co-location facility;

N is the lesser of G and the total of all amounts each of which is an amount of electricity delivered to the power grid in the calendar year for the data centre or co-location facility under a new power capacity agreement or a self-generation arrangement.

(8) Section 251 of the federal Act applies for the purposes of this Part.

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

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

Agreement

92.4(1) Notwithstanding anything in this Part and subject to subsections (2) and (3), the Provincial Minister may enter into an agreement with an operator or a person that is a prospective operator, in respect of one or more data centres or co-location facilities and for one or more calendar years, under which

(a) the amount of levy payable under section 92.3 for each calendar year may be determined in accordance with the agreement rather than in accordance with section 92.3(7), and

(b) the time on or before which a return shall be filed and levy shall be paid to the Provincial Minister may be specified in the agreement rather than in accordance with section 92.5(1).

(2) The total amount of levy payable for all of the calendar years in respect of which an agreement entered into under subsection (1) applies shall not be less than the total amount of levy that would have been payable if it had been determined in accordance with section 92.3(7), as that section read at the time the Provincial Minister and the operator or person entered into the agreement, for all of the calendar years in respect of which the agreement applies.

(3) An agreement entered into under subsection (1) shall not apply in respect of more than 25 calendar years.

(4) If, before the date this section comes into force, the Provincial Minister enters into an agreement that is substantially similar to an agreement referred to in subsection (1) with a person that is a prospective operator,

(a) the agreement is deemed to have been entered into under subsection (1),

(b) subject to clause (c), this section applies in respect of the agreement, and

(c) subsection (2) shall be read as if "at the time the Provincial Minister and the operator or person entered into the agreement," was struck out and "on the date this section comes into force," was substituted.

Returns

92.5(1) An operator liable to pay a levy under this Part for a calendar year, on or before the end of the 14th calendar month after the end of the calendar year, shall

(a) file a return with the Provincial Minister in the prescribed form and manner containing the prescribed information and showing the amount of levy payable by the operator for the calendar year, and

(b) pay to the Provincial Minister the amount of levy payable by the operator for the calendar year.

(2) Whether or not an operator is liable to pay a levy under this Part for a calendar year and whether or not a return has been filed under subsection (1) or (3), an operator shall, on receipt of a notice sent by the Provincial Minister, file with the Provincial Minister, within a reasonable time stipulated by the Provincial Minister in the notice, a return for the calendar year designated in the notice in the prescribed form and manner and containing the prescribed information.

(3) A trustee in bankruptcy, assignee, liquidator, curator, receiver, trustee or committee and an agent or other person administering, managing, winding up, controlling or otherwise dealing with the property, business, estate or income of an operator that has not filed a return for a calendar year as required by this section shall file the return required by subsection (1) for that operator for that calendar year.

Amended returns

92.6(1) If an operator discovers an error was made in the information contained in a return filed with the Provincial Minister for a calendar year and the error was discovered within the normal reassessment period for that calendar year, the operator shall, within 90 days from the later of the date of discovering the error and the required filing date under section 92.5, file with the Provincial Minister an amended return for that calendar year disclosing the error and showing the correction.

(2) Notwithstanding section 43(1), if an operator files an amended return under subsection (1) for a particular calendar year, the Provincial Minister, in respect of the particular calendar year, may, not later than the later of 12 months after the date on which the operator files the amended return and the end of the normal reassessment period,

(a) reassess, make additional assessments of or assess levy, interest or penalties, or

(b) notify in writing the operator that filed the return under this Part for the calendar year that no levy is payable.

Penalty

92.7(1) An operator that has failed to file a return as and when required by this Part is liable to a penalty equal to the aggregate of

(a) an amount equal to 5% of the levy that was unpaid when the return was required to be filed, and

(b) the product obtained when 1% of the levy that was unpaid when the return was required to be filed is multiplied by the number of complete months, not exceeding 12, in the period between the day on which the return was required to be filed and the day on which the return was filed.

(2) If a person acting on behalf of an operator knowingly, or under circumstances amounting to gross negligence, has made or participated in, assented to or acquiesced in the making of a false statement or omission in a return, form, statement or answer, in this section referred to as a “return”, filed or made in respect of a calendar year for the purposes of this Part, the operator is liable to a penalty of the greater of $100 and 50% of the amount, if any, by which

(a) the amount of levy for the calendar year that would be payable by the operator under this Part if the amount of levy payable under section 92.3(1) for the calendar year were computed by adding to the amount of levy payable reported by the operator in its return for the calendar year that portion of its understatement of levy payable for the calendar year that is reasonably attributable to the false statement or omission

exceeds

(b) the amount of levy for the calendar year that would be payable by the operator under this Part if the operator were assessed on the basis of the operator’s amount payable as filed.

(3) If an operator is required to pay a penalty by reason of subsection (1) or (2), the operator shall pay the penalty to the Provincial Minister together with interest at the prescribed rate computed from the date on or before which the operator’s return under section 92.5 was required to be filed to the date of payment.

Interest

92.8 If, at any time after the date on or before which a return under section 92.5 was required to be filed for a calendar year, the amount of an operator’s levy payable for the year exceeds the

aggregate of all amounts each of which is an amount paid at or before that time on account of levy payable and applied as at that time by the Provincial Minister to reduce the operator's liability for an amount payable for the calendar year under this Part, the operator liable to pay the levy shall pay to the Provincial Minister interest at the prescribed rate on the excess computed for the period during which that excess is outstanding.

Application of other Parts

92.9(1) Subject to subsection (2), sections 1 to 85 and Parts 9, 10 and 11 do not apply for the purposes of this Part.

(2) Subject to subsection (3), sections 1(2)(d), (g), (g.01) and (i), (3) and (4), 41(1), (1.11), (1.12) and (4), 42, 43(0.1), (1), (1.01), (1.02), (2)(a) and (c) and (3), 45, 46, 47(1) to (4), 47.1, 48 to 55, 55.1 to 72.1 and 74 to 84 apply for the purposes of this Part with any modifications that the circumstances require.

(3) In the application to this Part of the sections referred to in subsection (2), a liability of an operator that may be reduced by the application of an amount to the liability by the Provincial Minister pursuant to the application of section 47(3) includes any liability under this Act.

Regulations

92.91(1) The Lieutenant Governor in Council may make regulations

(a) defining any word or expression that is used but not defined in this Part;

(b) prescribing other personal property as computing equipment for the purposes of section 92.2(1)(e)(iv);

(c) respecting the application of provisions of this Part, including the modification of those provisions, to

(i) the computing equipment of a data centre or a co-location facility in or at which some or all of the computing equipment is used for digital asset mining, or

(ii) operators of that computing equipment.

(2) A regulation made under subsection (1)(c) shall, if it so provides, be effective with reference to a period before it was made.

Deficiency regulations

92.92(1) The Lieutenant Governor in Council may make regulations

(a) remedying any confusion in the application of or any difficulty or impossibility in applying any provisions of this Part;

(b) respecting matters coming under this Act that the Lieutenant Governor in Council considers

(i) are not provided for or are insufficiently provided for in this Part, or

(ii) are necessary or advisable in connection with the implementation of this Part.

(2) A regulation made under subsection (1) is repealed on the earliest of

(a) the coming into force of a regulation that repeals the regulation made under subsection (1), and

(b) 2 years after the regulation comes into force.

(3) The repeal of a regulation under subsection (2) does not affect anything done, incurred or acquired under the authority of the regulation before the repeal of the regulation.

(4) A regulation made under subsection (1) that is in force on or after the repeal of this section remains in force until it is repealed in accordance with subsection (2).

(5) A regulation may not be made under subsection (1) extending the 2-year period set out in subsection (2).

(6) This section is repealed 2 years after this section comes into force, but the repeal does not affect anything done, incurred or acquired under the authority of a regulation made under subsection (1) before the repeal of this section.

(6) This section comes into force on January 1, 2026.

Alberta Indigenous Opportunities Corporation Act

Amends SA 2019 cA-26.3

3(1) The *Alberta Indigenous Opportunities Corporation Act* is amended by this section.

(2) Section 4 is amended by adding the following after subsection (2):

(3) The Crown in right of Alberta guarantees the payment of all liabilities incurred by the Corporation in exercising its powers or carrying out its duties and functions under this Act.

Alberta Investment Management Corporation Act

Amends SA 2007 cA-26.5

4(1) The *Alberta Investment Management Corporation Act* is amended by this section.

(2) The following is added after section 19.1:

AIMCo and Crown immunity

19.2(1) In this section,

(a) "AIMCo" means the Corporation and includes its current and former directors, officers and employees;

(b) "claimant" means

(i) a designated entity, and

(ii) any of the persons for whose benefit a designated entity holds and administers funds;

(c) "Crown" means the Crown in right of Alberta and includes any current and former Ministers, agents and employees of the Crown.

(2) No liability attaches to AIMCo or the Crown for any loss or damages to a claimant that have arisen or may arise

(6) Coming into force.

Alberta Indigenous Opportunities Corporation Act

3(1) Amends chapter A-26.3 of the Statutes of Alberta, 2019.

(2) Adds Crown guarantee re payment of liabilities.

Alberta Investment Management Corporation Act

4(1) Amends chapter A-26.5 of the Statutes of Alberta, 2007.

(2) AIMCo and Crown immunity.

(a) relating to any act or omission of AIMCo or the Crown prior to November 7, 2024 in relation to

(i) the provision by the Corporation of investment management services to a designated entity,

(ii) the investment or other use by the Corporation of all or any part of the funds administered by a designated entity, or

(iii) the exercise of the Corporation's powers, the performance of its statutory, contractual or fiduciary duties or the fulfilment of its obligations, including under an investment management agreement,

or

(b) as a direct or indirect result of the enactment of this section.

(3) No claim, action or proceeding that is directly or indirectly based on, or related to, anything referred to in subsection (2) may be brought or maintained against AIMCo or the Crown.

(4) No costs shall be awarded against AIMCo or the Crown in respect of a claim, action or proceeding referred to in subsection (3).

(5) Subsection (3) does not apply with respect to an application for judicial review.

(6) Nothing in this section admits or validates a claim, action or proceeding referred to in subsection (3).

Alberta Personal Income Tax Act

Amends RSA 2000 cA-30

5(1) The *Alberta Personal Income Tax Act* is amended by this section.

(2) Section 35.091(1)(a) is repealed and the following is substituted:

(a) "Benefit Minister" means the Minister of Jobs, Economy, Trade and Immigration;

Alberta Personal Income Tax Act

5(1) Amends chapter A-30 of the Revised Statutes of Alberta 2000.

(2) Section 35.091(1)(a) presently reads:

35.091(1) In this Division,

(3) Section 51(1.1) is repealed and the following is substituted:

(1.1) If at any time the Provincial Minister ascertains the tax consequences to an individual because of section 85.1(2) with respect to a transaction, the Provincial Minister

(a) shall, in the case of a determination under section 85.1(7), determine any amount that is, or could at a subsequent time be, relevant for the purposes of computing the income, taxable income or taxable income earned in Canada of, tax or other amount payable by, or amount refundable to, the individual under this Act,

(b) may, in any case not described in clause (a), determine any amount referred to in clause (a), and

(c) shall, if a determination is made under this subsection, send to the individual, with all due dispatch, a notice of determination stating the amount so determined.

(4) Section 85.1 is amended

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

General anti-avoidance rule

85.1(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) 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 *(a) "Benefit Minister" means the Minister of Jobs, Economy and Trade;*

(3) Section 51(1.1) presently reads:

(1.1) Where at any time the Provincial Minister ascertains the tax consequences to an individual by reason of section 85.1(7) with respect to a transaction, the Provincial Minister

(a) shall, in the case of a determination pursuant to section 85.1(7), or

(b) may, in any other case,

determine any amount that is relevant, for the purposes of computing the income, taxable income, taxable income earned in Canada or amount taxable in Alberta of, tax, refundable tax credit or other amount payable by, or amount refundable to, the individual under this Act, and where such a determination is made, the Provincial Minister shall send to the individual, with all due dispatch, a notice of determination stating the amount so determined.

(4) Section 85.1 presently reads in part:

85.1(1) In this section and section 51(1.1),

(a) "tax benefit" means a reduction, avoidance or deferral of tax or other amount payable under this Act or the regulations or an increase in a refund of tax or other amount under this Act or the regulations, and includes a reduction, avoidance or deferral of tax or other amount that would be payable under this Act or the regulations but for a tax treaty, or an increase in a refund of tax or other amount under this Act or the regulations that is a result of a tax treaty;

(b) "tax consequences" to a person means the amount of the person's

(i) income, taxable income, taxable income earned in Canada or amount taxable in Alberta, or

(ii) any amount, other than an amount referred to in subclause (i), that is payable or refundable to the person under this Act or the regulations or that is relevant for the

(ii) taxpayers’ need for certainty in planning their affairs.

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

(a) “tax benefit” means

(i) a reduction, avoidance or deferral of tax or other amount payable under this Act or an Alberta regulation or an increase in a refund of tax or other amount under this Act or an Alberta regulation, and includes a reduction, avoidance or deferral of tax or other amount that would be payable under this Act or an Alberta regulation but for a tax treaty,

(ii) an increase in a refund of tax or other amount under this Act or an Alberta regulation as a result of a tax treaty, or

(iii) a reduction, increase or preservation of an amount that could at a subsequent time

(A) be relevant for the purpose of computing an amount referred to in subclause (i) or (ii), and

(B) result in any of the effects described in subclause (i) or (ii);

(b) “tax consequences”, to an individual, means

(i) the amount of income, taxable income or taxable income earned in Canada of the individual under this Act or an Alberta regulation,

(ii) the tax or other amount payable by, or refundable to, the individual under this Act or an Alberta regulation, or

(iii) any other amount that is, or could at a subsequent time be, relevant for the purpose of computing an amount referred to in subclause (i) or (ii);

(c) in subsection (2) by striking out “a person” **and substituting** “an individual”;

purposes of determining any other amount referred to in this section;

(2) Where a transaction is an avoidance transaction, the tax consequences to a person shall be determined as is reasonable in the circumstances in order to deny a tax benefit that, but for this section, would result, directly or indirectly, from that transaction or from a series of transactions that includes that transaction.

(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

(c) to have been undertaken or arranged primarily for bona fide purposes other than for one or more of the following:

(i) to obtain a tax benefit;

(ii) 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;

(iii) 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

(ii) the Income Tax Regulations (Canada) as they apply for the purposes of this Act,

(v) any other enactment that is relevant in computing tax or any other amount payable by or refundable to a person

(d) 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

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

(e) in subsection (3.1)(a)

(i) in subclause (ii) by striking out "the *Income Tax Regulations* (Canada) as they apply" **and substituting** "the federal regulation as it applies";

(ii) in subclause (v) by striking out "a person" **and substituting** "an individual";

(f) 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).

under this Act or in determining any amount that is relevant for the purposes of that computation,

(4) Without limiting subsection (2),

(a) any deduction, exemption or exclusion made in computing income, taxable income, taxable income earned in Canada, amount taxable in Alberta or tax payable or any part of it may be allowed or disallowed in whole or in part,

(b) any deduction, exemption or exclusion referred to in clause (a) or any income, loss or other amount, or part of it, may be allocated to any person,

in determining the tax consequences to a person in a manner that is reasonable in the circumstances in order to deny a tax benefit that would, but for this section, result, directly or indirectly, from an avoidance transaction.

(5) Where with respect to a transaction

(a) a notice of assessment, reassessment or additional assessment involving the application of subsection (2) with respect to the transaction has been sent to a person, or

(b) a notice of determination pursuant to section 51(1.1) has been sent to a person with respect to the transaction,

any person, other than a person referred to in clause (a) or (b), is entitled, within 180 days after the day of mailing of the notice, to request in writing that the Provincial Minister make an assessment, reassessment or additional assessment applying subsection (2) or make a determination applying section 51(1.1) with respect to that transaction.

(6) Notwithstanding any other provision of this Act, the tax consequences to any person, following the application of this section, shall be determined only through a notice of assessment, reassessment, additional assessment or determination pursuant to section 51 involving the application of this section.

(7) On receipt of a request by a person under subsection (5), the Provincial Minister shall, with all due dispatch, consider the request, and notwithstanding subsection 152(4) of the federal Act as it applies for purposes of this Act, assess, reassess or make an additional assessment or determination pursuant to section 51(1.1)

(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.

(g) in subsection (4)

(i) in clause (a) by striking out ", amount taxable in Alberta";

(ii) in clause (b) by striking out "any person" **and substituting** "any individual";

(iii) by striking out "a person" **and substituting** "an individual";

(h) in subsection (5)

with respect to that individual, except that an assessment, reassessment, additional assessment or determination may be made under this subsection only to the extent that it may reasonably be regarded as relating to the transaction referred to in subsection (5).

(i) **by striking out** “a person” **wherever it occurs and substituting** “an individual”;

(ii) **by striking out** “any person” **and substituting** “any individual”;

(i) in subsection (6) by striking out “any person” **and substituting** “any individual”;

(j) in subsection (7) by striking out “a person” **and substituting** “an individual”.

(5) Subsection (4)(a) is deemed to have come into force on June 20, 2024.

(6) Subsection (4)(d) and (f) apply in respect of transactions that occur on or after January 1, 2024.

Assured Income for the Severely Handicapped Act

Amends SA 2006 cA-45.1

6(1) The *Assured Income for the Severely Handicapped Act* is amended by this section.

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

Definitions

1 In this Act,

(a) “applicant” means a person who makes an application for a benefit under section 4;

(b) “benefit” means a benefit provided under section 3, 3.02 or 3.04;

(c) “client” means a recipient of a benefit;

(d) “cohabiting partner” means a cohabiting partner as defined in the regulations;

(e) “dependent child” means a dependent child as defined in the regulations;

(5) Coming into force.

(6) Application.

Assured Income for the Severely Handicapped Act

6(1) Amends chapter A-45.1 of the Statutes of Alberta, 2006.

(2) Section 1 presently reads:

1 In this Act,

(a.01) "Alberta escalator" means the Alberta escalator as defined in section 44.2 of the Alberta Personal Income Tax Act;

(a.1) "benefit" means a benefit referred to in section 3(1);

(b) "client" means a recipient of a benefit who is eligible under the regulations;

(c) "cohabiting partner" means a cohabiting partner as defined in the regulations;

(d) "Department" means the Department administered by the Minister;

(e) "dependent child" means a dependent child as defined in the regulations;

(f) “director” means a person designated as a director under section 1.1;

(g) “eligible person” means a person eligible under section 3.2 to receive a benefit;

(h) “facility” means a facility as defined in the regulations;

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

(j) “severe disability that permanently prevents employment” means a severe disability that permanently prevents employment as defined in the regulations;

(k) “severe disability that substantially impedes employment” means a severe disability that substantially impedes employment as defined in the regulations.

(3) The following is added after section 1:

Director

1.1(1) The Minister may designate an employee of the department administered by the Minister as a director for the purposes of this Act and the regulations.

(2) If the Minister designates more than one director, the Minister must determine the responsibilities of each director.

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

Delegation by director

2 A director may delegate a power, duty or function conferred or imposed on a director under this Act, including the power to subdelegate, to any person.

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

Assured income for the severely handicapped program benefits

3 A director may provide, in accordance with section 3.01 and the regulations, benefits under the assured income for the severely handicapped program in the form of *(f)* *"director" means a person designated by the Minister as a director for the purposes of this Act;*

(g) *"facility" means a facility as defined in the regulations;*

(h) *"Minister" means the Minister determined under section 16 of the Government Organization Act as the Minister responsible for this Act.*

(3) Director.

(4) Section 2 presently reads:

2 A director may delegate any power, duty or function conferred or imposed on a director under this Act to any employee of the Department or of an Indian or Metis organization.

(5) Section 3 presently reads:

3(1) A director may, subject to this Act and in accordance with the regulations, provide the following benefits:

(a) *a living allowance, a child benefit or a personal benefit to a person who is eligible under the regulations;*

(a) a living allowance benefit or modified living allowance benefit, and

(b) one or more of the following benefits:

(i) a child benefit;

(ii) a personal benefit;

(iii) a health benefit.

Provision of assured income for the severely handicapped program benefits

3.01(1) A living allowance benefit may be provided under section 3 to an eligible person who has a severe disability that permanently prevents employment.

(2) A modified living allowance benefit may be provided under section 3 to an eligible person who has a severe disability that permanently prevents employment and who resides in a facility.

(3) A child benefit or personal benefit may be provided under section 3 to an eligible person who has a severe disability that permanently prevents employment and who is eligible to receive a living allowance benefit or modified living allowance benefit.

(4) Subject to the regulations, a health benefit may be provided under section 3 to

(a) an eligible person who has a severe disability that permanently prevents employment and who is eligible to receive a living allowance benefit or modified living allowance benefit, or

(b) the eligible person's cohabiting partner or dependent child.

Alberta disability assistance program benefits

3.02 A director may provide, in accordance with section 3.03 and the regulations, benefits under the Alberta disability assistance program in the form of

(a) a living allowance benefit or modified living allowance benefit, and *(b) a health benefit to a person who is eligible under the regulations and any cohabiting partner or dependent children of that person.*

(2) A director may provide a modified amount of a living allowance in accordance with this Act and the regulations to a person who resides in a facility.

(b) one or more of the following benefits:

(i) a child benefit;

(ii) an employment support;

(iii) a personal benefit;

(iv) a health benefit.

Provision of Alberta disability assistance program benefits

3.03(1) A living allowance benefit may be provided under section 3.02 to an eligible person who has a severe disability that substantially impedes employment.

(2) A modified living allowance benefit may be provided under section 3.02 to an eligible person who has a severe disability that substantially impedes employment and who resides in a facility.

(3) A child benefit, employment support or personal benefit may be provided under section 3.02 to an eligible person who has a severe disability that substantially impedes employment and who is eligible to receive a living allowance benefit or modified living allowance benefit.

(4) Subject to the regulations, a health benefit may be provided under section 3.02 to

(a) an eligible person who has a severe disability that substantially impedes employment and who is eligible to receive a living allowance benefit or modified living allowance benefit, or

(b) the eligible person's cohabiting partner or dependent child.

Alberta disability assistance program enduring health benefits

3.04 A director may provide, in accordance with the regulations, a health benefit to an eligible person, or to the eligible person's cohabiting partner or dependent child, if the eligible person

(a) was formerly eligible for and received benefits under section 3.02, and

(b) has ceased to be eligible to receive those benefits because the income, as determined in accordance with the regulations, of the eligible person and the eligible person's cohabiting partner is equal to or greater than the total of

(i) the maximum amount of the living allowance benefit or, if applicable, modified living allowance benefit provided under section 3.02 to the eligible person,

(ii) the maximum amount of any child benefit provided under section 3.02 to the eligible person, and

(iii) the maximum amounts of any personal benefits provided under section 3.02 to the eligible person and included when determining eligibility in accordance with the regulations.

(6) Section 3.1 is repealed and the following is substituted:

Amount of benefit

3.1(1) The amount of a benefit is the amount set out or determined in accordance with the regulations.

(2) The amount of a benefit may be adjusted in accordance with the regulations.

(6) Section 3.1 presently reads:

3.1(1) This section applies to the following benefits or benefit components:

(a) a living allowance;

(b) the part of a modified living allowance that is not based on the accommodation charge under the Continuing Care Act;

(c) a child benefit;

(d) subject to Schedule 1, a personal benefit.

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

(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.

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

(a) effective January 1, 2025, the amount set out in Schedule 1 or determined in accordance with Schedule 1;

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

Eligibility for benefit

3.2 A person is eligible to receive a benefit if the person has been determined in accordance with this Act and the regulations to be eligible to receive the benefit.

(8) Section 4 is repealed and the following is substituted:

Application for benefit

4 In order to enable a director to determine whether a person is eligible to receive a benefit, the person must make an application to a director in accordance with the regulations.

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

Review of benefit eligibility

5(1) An applicant or client and the applicant's or client's cohabiting partner must provide, as required by a director, the information the director considers necessary to determine whether the applicant or client is eligible, or continues to be eligible, to receive a benefit.

(2) Without limiting the generality of subsection (1), an applicant or client must provide the information about the applicant's or client's physical, mental or psychological condition and undergo the physical, mental, psychological or other relevant examinations that a director considers necessary to determine whether the applicant or client has a severe disability that permanently prevents employment or a severe disability that substantially impedes employment.

(3) An applicant or client must notify a director of the following:

(a) a change in the applicant's or client's severe disability that permanently prevents employment or severe disability that substantially impedes employment;

(b) effective January 1, 2026, an amount adjusted annually in accordance with Schedule 1.

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

(7) Section 3.2 presently reads:

3.2 Subject to the regulations, a person is eligible to receive a benefit if the person is eligible under the regulations.

(8) Section 4 presently reads:

4 An application for a benefit must be made to a director in accordance with the regulations.

(9) Section 5 presently reads:

5(1) An applicant or client and his or her cohabiting partner must provide any information a director considers necessary as required by the director to determine if the applicant or client is eligible or continues to be eligible to receive a benefit.

(2) Without limiting the generality of subsection (1), an applicant or client must provide any information about his or her physical, mental or psychological condition and undergo any physical, mental or psychological examinations a director considers necessary to determine if the applicant or client is severely handicapped.

(3) An applicant or client must, subject to the regulations, notify a director of the following:

(a) a change in his or her handicap;

(b) a change in income;

(c) an increase in assets;

(d) any other matter specified in the regulations.

(b) a change in the income of

(i) the applicant or client, or

(ii) the applicant's or client's cohabiting partner;

(c) a change in the assets of

(i) the applicant or client, or

(ii) the applicant's or client's cohabiting partner;

(d) other matters specified in the regulations.

(4) A director may, in accordance with the regulations, refuse, suspend, vary or discontinue the provision of a benefit.

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

Third parties

6 Subject to the regulations, a director may pay a third party from a client's benefit, with the client's consent, for goods or services provided to the client.

Financial administrators

6.1(1) A director may, in accordance with the regulations, appoint a financial administrator to administer all or part of a client's benefit, with or without the client's consent.

(2) A financial administrator must administer a client's benefit in accordance with the regulations.

Underpayments

6.2 Where a director determines that a client was underpaid a benefit, the director may address the underpayment in accordance with the regulations.

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

Requirement to repay

7(1) Subject to subsection (4) and the regulations, a client must repay the amount or value of a benefit received under this Act if, in a director's opinion, *(4) A director may, in accordance with the regulations, refuse, suspend, vary or discontinue a benefit.*

(10) Section 6 presently reads:

6(1) A director may pay a third party for goods or services provided to a client from the client's benefit if the client consents.

(2) A director may appoint a financial administrator to manage all or part of a client's benefit if the client is unable to manage his or her own affairs and the client consents or the director is authorized by regulation.

(3) A financial administrator must administer a client's benefit in accordance with the regulations.

(11) Section 7 presently reads:

7(1) Subject to subsection (4) and the regulations, a client must repay the amount or value of a benefit received if, in a director's opinion,

(a) a benefit has been used for a purpose other than that for which it was provided, or

(a) a benefit has been used for a purpose other than that for which it was provided, or

(b) the client received a benefit for which the client was ineligible.

(2) A director may require a third party or financial administrator to repay the amount or value of a benefit received under section 6 or 6.1 if, in the director's opinion,

(a) a benefit received by the third party or financial administrator under section 6 or 6.1 has been used for a purpose other than that for which it was provided, or

(b) the client received a benefit for which the client was ineligible due to the non-disclosure of a material fact or provision of false information by the third party or financial administrator.

(3) A director must provide written notice of the following to a person required to repay an amount or value of a benefit under subsection (1) or (2):

(a) the amount or value to be repaid;

(b) an amount or value the director is exempting the person from repaying under subsection (4);

(c) the right to appeal under section 10.1.

(4) If a director determines that it is appropriate, the director may exempt a person from the requirement to repay an amount or value of a benefit unless

(a) the amount or value is a debt due under section 9(1), or

(b) the person, in the director's opinion, received the benefit by wilful misrepresentation or fraud.

(12) Section 8 is repealed.

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

(b) the client received a benefit to which the client was not entitled.

(2) A financial administrator or third party may be required by a director to repay the amount or value of a benefit received on behalf of a client if, in the director's opinion,

(a) the client received a benefit to which the client was not entitled due to the non-disclosure of a material fact or provision of false information by the financial administrator or third party, or

(b) a benefit administered by the financial administrator or third party has been used for a purpose other than that for which it was provided.

(3) A director must provide written notice of the following to a person who is required to repay an amount or value under this section:

(a) the amount or value to be repaid;

(b) any amount or value the director is exempting the person from repaying under subsection (4);

(c) the right to appeal under section 10.

(4) If a director determines there are appropriate circumstances, the director may exempt a person from the requirement to repay an amount or value unless

(a) the amount or value is a debt due under section 9(1), or

(b) in the director's opinion, the person received the benefit by wilful misrepresentation or fraud.

(12) Section 8 presently reads:

8 Where a director determines that there has been an underpayment of a benefit, the director may address the underpayment in accordance with the regulations.

(13) Section 9 presently reads:

Debt due

9(1) Subject to subsection (2), the amount or value of a benefit repayable under section 7 is a debt due to the Government when

(a) the person required to repay the amount or value has agreed in writing to repay it,

(b) the period referred to in section 10.1(1)(b) has expired without the person appealing the director's decision to require the repayment,

(c) 30 days have elapsed from the day the person abandons an appeal of the director's decision to require the repayment, or

(d) the person receives a decision of an appeal panel under section 10.1(2) that confirms or varies the director's decision to require the repayment.

(2) If the Minister extends the time for appeal under section 10.1(3) with respect to an amount or value that has become a debt due under subsection (1)(b), the amount or value ceases to be a debt due under subsection (1)(b) but remains an amount or value repayable under section 7.

(3) For the purposes of subsection (1)(c), the day the person abandons the appeal is to be determined by the appeal panel to which the appeal was made under section 10.1(1)(b).

(4) A director may take any of the following actions the director considers necessary to collect a debt due under subsection (1) or any other debt due to the Government:

(a) entering into a repayment agreement with the person who owes the debt;

(b) deducting the amount owing from a future benefit payable to the client in an amount determined in accordance with the regulations until the amount owing has been paid;

(c) filing with the clerk of the Court of King's Bench at any judicial centre a certificate of the Minister certifying the amount owing;

9(1) An amount repayable under section 7 is a debt due to the Government when

(a) the client has agreed in writing to repay the value or amount of a benefit,

(b) the appeal period under section 10 has expired, or

(c) 30 days has elapsed after a client abandoned an appeal under section 10 or was notified in writing of the determination of the appeal.

(2) A director may take any of the following actions the director considers necessary to collect any debt due to the Government:

(a) entering into a repayment agreement with the debtor;

(b) deducting the amount owing from a future benefit payable to the client in an amount determined in accordance with the regulations until the amount owing has been paid;

(c) filing with the clerk of the Court of King's Bench at any judicial centre a certificate of the Minister certifying the amount owing;

(d) bringing an action in debt.

(3) A certificate filed under subsection (2)(c) becomes an order of the Court of King's Bench and may be enforced as a judgment of that court.

(d) bringing an action in debt.

(5) A certificate filed under subsection (4)(c) becomes an order of the Court of King's Bench and may be enforced as a judgment of that court.

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

Appeal panels

10(1) The Minister may establish appeal panels to hear appeals under this Act.

(2) In establishing an appeal panel, the Minister may

(a) appoint or provide for the manner of the appointment of its members,

(b) prescribe the terms of office of its members,

(c) designate a chair and one or more vice-chairs,

(d) authorize, fix or provide for the payment of remuneration and expenses to its members,

(e) specify the types of decisions respecting which the appeal panel may hear appeals, and

(f) determine the quorum of the appeal panel to hear an appeal.

(3) The quorum to hear an appeal is 3 members, unless otherwise determined by the Minister under subsection (2)(f).

(4) Notwithstanding subsection (3), one member may

(a) hear an appeal in emergency circumstances provided for in the regulations, or

(b) determine procedural matters related to an appeal.

(5) A member of an appeal panel may be reappointed.

(6) Where an appeal panel member's term of office expires, the member continues to hold office until the member is reappointed,

(14) Section 10 presently reads:

10(1) The Minister may establish one or more appeal panels to hear appeals under this Act.

(1.1) In establishing an appeal panel, the Minister may

(a) appoint or provide for the manner of the appointment of its members,

(b) prescribe the term of office of any member,

(c) designate a chair and one or more vice-chairs, and

(d) authorize, fix or provide for the payment of remuneration and expenses to its members.

(1.2) The quorum to hear an appeal is 3 members, but an appeal may be heard by one member for procedural matters related to the appeal or in emergency circumstances provided for in the regulations.

(1.3) A member of an appeal panel may be reappointed.

(1.4) Notwithstanding subsection (1.1), where an appeal panel member's appointment expires, the member continues to hold office until

(a) the member is reappointed,

(b) a successor is appointed, or

(c) a period of 3 months has elapsed,

whichever occurs first.

(2) A person affected by a decision of a director, or a person on his or her behalf, may appeal that decision if it is not exempt from appeal under the regulations and the appeal is made in writing to an appeal panel within 30 days from when the person was notified of the decision and the right to appeal it.

a successor is appointed or 3 months have elapsed, whichever occurs first.

Appeals

10.1(1) A person affected by a decision of a director, or a person on the affected person's behalf, may appeal that decision if

(a) the decision is not exempt from appeal under the regulations, and

(b) the appeal is made in writing to an appeal panel within 30 days after the date on which the person receives notice of the decision.

(2) An appeal panel may, subject to this Act and the regulations, confirm, reverse or vary the decision of a director under appeal, and the decision of the appeal panel is final.

(3) The Minister may extend the time for appeal under subsection (1)(b) if the Minister is satisfied that there are apparent grounds of appeal and a reasonable explanation for the delay.

(15) Section 11 is repealed and the following is substituted:

Offences

11(1) A person required to provide information under this Act is guilty of an offence and liable to a fine of not more than $1000 and, if ordered by a judge, to repayment of the amount or value of the benefit received if the person knowingly

(a) gives false information,

(b) conceals information, or

(c) omits to provide information.

(2) A third party or financial administrator is guilty of an offence and liable to a fine of not more than $5000 if the third party or financial administrator

(a) receives a benefit knowing that the client was ineligible to receive it, or

(b) wilfully misuses a benefit provided to a client.

(3) An appeal panel may, subject to this Act and the regulations, confirm, reverse or vary the decision of a director appealed from, and the decision of the appeal panel is final.

(4) The Minister may extend the time for appeal under subsection (2) if the Minister is satisfied that there are apparent grounds of appeal and a reasonable explanation for the delay.

(15) Section 11 presently reads:

11(1) A person who is required to provide information under this Act and knowingly gives false information, conceals information or omits to provide information is guilty of an offence and liable to a fine of not more than $1000 and, where ordered by a judge, repayment of the amount or value of the benefit received.

(2) A financial administrator or third party is guilty of an offence and liable to a fine of not more than $5000 if he or she

(a) benefits from a benefit knowing that the client was not entitled to receive it, or

(b) wilfully misuses a benefit provided for a client.

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

Lieutenant Governor in Council regulations

12 The Lieutenant Governor in Council may make regulations

(a) respecting living allowance benefits, modified living allowance benefits, child benefits, employment supports, personal benefits and health benefits, including regulations

(i) setting out the amounts of benefits and the manner in which the amounts of benefits are to be determined, including regulations authorizing the Minister to determine the amounts of personal benefits,

(ii) authorizing the Minister

(A) to determine types of employment supports,

(B) to determine types and approve the provision of personal benefits, and

(C) to determine types and approve the provision of health benefits,

(iii) respecting deductions from benefits,

(iv) respecting the start date for the provision of benefits,

(v) respecting the retroactive provision of benefits, and

(vi) respecting the frequency with which benefits may be provided, including regulations authorizing the Minister to determine the frequency with which employment supports and personal benefits may be provided;

(b) respecting adjustments to the amounts of benefits, including regulations

(i) setting out the amounts of the adjustments and the manner in which the amounts of the adjustments are to be determined, and

(ii) respecting the timing of the adjustments;

(16) Section 12 presently reads:

12(1) The Lieutenant Governor in Council may make regulations

(a) respecting living allowances, child benefits, health benefits and personal benefits payable, including the retroactive provision of those benefits;

(a.1) respecting increases to the amounts of benefits or benefit components, except personal benefits, 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;

(a.11) respecting eligibility conditions;

(b) respecting the circumstances in which a director may provide, refuse, suspend, vary or discontinue a benefit;

(b.1) respecting the determination of the income of an applicant or client and his or her cohabiting partner;

(d) respecting the determination of the assets of an applicant or client and his or her cohabiting partner and the value of those assets;

(e) respecting the notification requirements for changes in a handicap, income, assets and other matters specified in the regulations;

(f) respecting the appointment and duties of a financial administrator;

(g) respecting requirements to repay under section 7, including the circumstances in which a director does not have to or must not require repayment;

(h) respecting underpayments;

(i) respecting the collection of debts due under section 9(2)(b);

(j) respecting the collection, use or disclosure of information for the purposes of administering this Act;

(c) respecting eligibility to receive benefits, including regulations

(i) setting out eligibility criteria,

(ii) respecting the determination of eligibility,

(iii) respecting the establishment of panels for the purpose of determining eligibility and authorizing panels to determine eligibility, and

(iv) authorizing the Minister and directors to exempt persons from eligibility requirements;

(d) respecting the determination of the income of applicants, clients and their cohabiting partners for the purposes of determining the amounts of benefits and eligibility to receive benefits, including regulations

(i) respecting the prorating of income,

(ii) exempting income from a determination of income and authorizing the Minister and directors to exempt income from the determination of income, and

(iii) respecting adjustments to income that are to be deducted from a determination of income, including regulations

(A) setting out the amounts of the adjustments and the manner in which the amounts of the adjustments are to be determined, and

(B) respecting the timing of the adjustments,

and

(iv) authorizing the Minister to make orders respecting the amounts, manner of determination, prorating, adjustments and exemption of employment income and self-employment income;

(e) respecting the determination of the assets of applicants and clients and their cohabiting partners and the value of those assets for the purpose of determining eligibility to *(k) defining for the purposes of this Act "cohabiting partner", "dependent child", "facility" and any other word or phrase used in this Act but not defined in this Act;*

(l) respecting any other matter that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.

(2) The Minister may make regulations

(a) respecting applications for benefits;

(b) respecting appeals, the decisions of a director that are exempt from appeal and the emergency circumstances in which an appeal may be heard by one member of an appeal panel;

(c) respecting the transition of any matter from the previous legislation.

receive benefits, including regulations exempting assets from a determination of assets and authorizing the Minister and directors to exempt assets from a determination of assets;

(f) specifying other matters for the purposes of section 5(3)(d);

(g) respecting the circumstances in which directors may provide benefits and refuse, suspend, vary and discontinue the provision of benefits;

(h) respecting the payment to third parties of all or part of a client's benefit for the purposes of section 6;

(i) respecting the administration of benefits by financial administrators for the purposes of section 6.1, including regulations authorizing the Minister to determine the process and criteria by which directors may appoint financial administrators without consent;

(j) respecting underpayments for the purposes of section 6.2;

(k) respecting repayments for the purposes of section 7, including regulations respecting the circumstances in which directors do not have to or must not require repayment;

(l) respecting debts due for the purposes of section 9, including regulations respecting the collection of debts due;

(m) respecting notices of decisions made by directors;

(n) defining any word or phrase used in this Act but not defined in this Act, including any word or phrase required by this Act to be defined in the regulations;

(o) respecting other matters that the Lieutenant Governor in Council considers necessary or advisable to carry out the purposes of this Act.

Ministerial regulations

12.1 The Minister may make regulations

(a) respecting applications for benefits;

(b) respecting appeals and appeal panels, including regulations respecting

(i) the decisions of directors that are exempt from appeal, and

(ii) emergency circumstances in which appeals may be heard by one member of an appeal panel;

(c) respecting the collection, use and disclosure of information for the purposes of administering this Act.

Transitional — definitions

12.2 In sections 12.3 to 12.8,

(a) "former Act" means this Act as it read immediately before the coming into force of this section;

(b) "former regulations" means

(i) the *Applications and Appeals (Ministerial) Regulation* (AR 89/2007) as it read immediately before the coming into force of this section, and

(ii) the *Assured Income for the Severely Handicapped General Regulation* (AR 91/2007) as it read immediately before the coming into force of this section;

(c) "formerly eligible client" means

(i) a person who, immediately before the coming into force of this section, was receiving a benefit under section 3 of the former Act, or

(ii) a person referred to in section 12.4(2) or 12.5(4) who was eligible to receive a benefit under section 3 of the former Act.

Transitional — regulations

12.3(1) The Lieutenant Governor in Council may make regulations

(a) respecting the transition to this Act of anything provided for under the former Act and former regulations;

(b) remedying any confusion, difficulty, inconsistency or impossibility resulting from the transition to this Act from the former Act and former regulations.

(2) A regulation made under subsection (1) is repealed 5 years after the regulation comes into force or on the date specified in the regulation, whichever is earlier.

(3) The repeal of a regulation under subsection (2) does not affect anything done, incurred or acquired under the authority of the regulation before the repeal of the regulation.

(4) A regulation made under subsection (1) that is in force on or after the repeal of this section remains in force until it is repealed in accordance with subsection (2).

(5) A regulation may not be made under subsection (1) extending the 5-year period set out in subsection (2).

(6) This section is repealed 5 years after this section comes into force, but the repeal does not affect anything done, incurred or acquired under the authority of a regulation made under subsection (1) before the repeal of this section.

Transitional — applications

12.4(1) If a person made an application to a director under section 4 of the former Act with respect to a benefit under section 3 of the former Act but the director did not determine whether the person was eligible to receive the benefit before the coming into force of this section, the director must determine the person's eligibility for the benefit in accordance with the former Act.

(2) If the director determines, on or after the coming into force of this section, that the person was eligible to receive a benefit under section 3 of the former Act, the benefit must be paid to the person in accordance with the former Act only for the period beginning on the commencement date, as defined in section 2.1(1) of the *Assured Income for the Severely Handicapped General Regulation* (AR 91/2007) as it read immediately before the coming into force of this section, and ending on the day

immediately before the date on which this section comes into force.

Transitional — appeals

12.5(1) If a person appealed a director's determination that the person was not eligible to receive a benefit under section 3 of the former Act and the appeal was not decided before the coming into force of this section, the appeal continues and must be dealt with in accordance with the former Act.

(2) If a director determines under section 12.4(1) that a person was not eligible to receive a benefit under section 3 of the former Act, an appeal of that determination must be dealt with in accordance with the former Act.

(3) For the purposes of subsections (1) and (2),

(a) the powers, duties and functions of an appeal panel under the former Act are vested in and may be carried out by an appeal panel under this Act, and

(b) any reference to an appeal panel in the former Act is deemed to be a reference to an appeal panel under this Act.

(4) If an appeal panel decides with respect to an appeal under subsection (1) or (2) that the person was eligible to receive a benefit under section 3 of the former Act, the benefit must be paid to the person in accordance with the former Act only for the period beginning on the commencement date, as defined in section 2.1(1) of the *Assured Income for the Severely Handicapped General Regulation* (AR 91/2007) as it read immediately before the coming into force of this section, and ending on the day immediately before the date on which this section comes into force.

Transitional — transition to Alberta disability assistance program

12.6(1) On the coming into force of this section, a formerly eligible client is deemed to be

(a) a client under this Act, and

(b) eligible to receive a benefit under section 3.02 of this Act that is of the same type as the benefit the formerly eligible client received or was eligible to receive under section 3 of the former Act.

(2) The amount or value of a benefit that a formerly eligible client is entitled to receive under section 3.02 of this Act may be less than the amount or value of the same type of benefit the formerly eligible client received or was eligible to receive under section 3 of the former Act.

(3) For greater certainty, a formerly eligible client is not eligible to receive a benefit under section 3 of this Act unless the formerly eligible client is determined in accordance with this Act and the regulations to be eligible to receive a benefit under section 3 of this Act.

Transitional — third parties and financial administrators

12.7(1) If, immediately before the coming into force of this section, a director was paying to a third party all or part of a benefit that a formerly eligible client received under section 3 of the former Act, the director may continue to pay to the third party all or part of a benefit the client is eligible to receive under this Act.

(2) If a director continues to pay to a third party all or part of a benefit under subsection (1), the director must do so in accordance with section 6 of this Act.

(3) If, immediately before the coming into force of this section, a financial administrator appointed by a director was administering all or part of a benefit that a formerly eligible client received under section 3 of the former Act, the financial administrator may continue to administer all or part of a benefit the client is eligible to receive under this Act.

(4) If a financial administrator continues to administer all or part of a benefit under subsection (3), the financial administrator must do so in accordance with section 6.1 of this Act.

Transitional — no right of appeal

12.8 For greater certainty, a formerly eligible client has no right of appeal with respect to the formerly eligible client's transition under section 12.6 to the Alberta disability assistance program.

(17) Schedule 1 is repealed.

(17) Schedule 1 presently reads:

Schedule 1

1 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 calendar year, including any increase to that amount made under the regulations,

multiplied by

(b) the Alberta escalator.

3(1) A modified monthly living allowance may be paid to an applicant or a client who resides in a facility.

(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.

(3) For the purposes of subsection (2)(b), 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(1) A monthly living allowance may be paid to an applicant or a client who does not reside in a facility.

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

5(1) A monthly child benefit may be paid to one applicant or client per household per dependent child.

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

Employment Pension Plans Act

Amends SA 2012 cE-8.1

7(1) **The *Employment Pension Plans Act* is amended by this section.**

(2) **Section 1(1) is amended**

(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.

6 The following must be deducted from a benefit paid under section 3, 4 or 5:

(a) if the client resides in a group home owned and operated by the Government of Alberta that is designated by the Minister, the amount payable by the person for residence in that group home;

(b) the client's income as determined in accordance with the regulations;

(c) if the client's cohabiting partner is not a client, the cohabiting partner's income as determined in accordance with the regulations.

7(1) The Minister may determine the amount of a personal benefit and the frequency with which a personal benefit may be provided.

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

(3) Section 3.1(2.1)(b) of this Act does not apply to a personal benefit amount that is

(a) a reimbursement of an actual cost,

(b) an amount established in an agreement entered into by the Minister, or

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

(18) Coming into force.

Employment Pension Plans Act

7(1) Amends chapter E-8.1 of the Statutes of Alberta, 2012.

(2) Section 1(1) presently reads in part:

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

(b) "actuarial excess", in relation to a pension plan that has not been terminated, means the amount, if any, by which the value of the assets of the plan exceeds the value of the liabilities of the plan, both calculated in the prescribed manner;

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

(mmm) "surplus", in relation to a pension plan that has been terminated, means the amount, if any, by which the value of the assets of the plan exceeds the value of the liabilities of the plan, both calculated in the prescribed manner;

(c) in clause (qqq)

(i) in subclause (i)

(A) by striking out "has not terminated" **and substituting** "has not been terminated";

(B) by striking out "his or her" **and substituting** "the member's";

(ii) in subclause (ii) by striking out "has not terminated" **and substituting** "has not been terminated";

(iii) in subclause (iii)

(A) by striking out "has not terminated" **and substituting** "has not been terminated";

(B) by striking out "his or her" **and substituting** "the member's";

(iv) in subclause (iv) by striking out "has terminated" **and substituting** "has been terminated".

(3) Section 16 is amended by striking out "has terminated" **and substituting** "has been terminated".

1(1) In this Act,

(b) "actuarial excess", in relation to a pension plan that is not terminated, means the value of the assets of the plan less the value of the liabilities of the plan, both calculated in the prescribed manner;

(mmm) "surplus" means, in relation to a pension plan that has been terminated, the value of the assets of the plan less the value of the liabilities of the plan, both calculated in the prescribed manner;

(qqq) "termination of active membership" means,

(i) in relation to an active member of a collectively bargained multi-employer plan that has not terminated, the end of any period of 2 consecutive fiscal years of the plan in which period the member has not completed a total of 350 hours of employment in respect of which contributions are required to be remitted to the plan on his or her behalf,

(ii) in relation to an active member of a supplemental pension plan that has not terminated, the termination of the active member's membership in the pension plan to which the supplemental pension plan is supplemental,

(iii) subject to subsection (6), in relation to an active member of any other pension plan that has not terminated, the cessation by the member of the employment in respect of which, under the plan, benefits are accrued or contributions are required to be remitted to the plan on his or her behalf, and

(iv) in relation to an active member of a pension plan that has terminated, the termination of the plan,

and "terminate active membership" has a corresponding meaning;

(3) Section 16 presently reads:

16 The Superintendent may cancel the registration of a pension plan that has terminated and wound up in accordance with this Act and the regulations.

(4) Section 52 is amended

(a) in subsection (3) by striking out “jointly sponsored pension plan” **and substituting** “jointly sponsored plan”;

(b) in subsection (4)

(i) by striking out “For a pension plan” **and substituting** “For a pension plan,”;

(ii) by striking out “jointly sponsored pension plan” **and substituting** “jointly sponsored plan”.

(5) Section 57 is amended

(a) in subsection (2)

(i) by striking out “1/2 of the commuted value” **and substituting** “50% of the commuted value”;

(ii) by striking out “his or her” **and substituting** “the member’s”;

(b) in subsections (2.1), (5) and (6) by striking out “his or her” **and substituting** “the member’s”;

(c) in subsection (7) by striking out “reduced” **and substituting** “calculated”.

(4) Section 52 presently reads in part:

(3) For a negotiated cost plan, the liability of a participating employer, or in the case of a jointly sponsored pension plan, the liability of the participating employers and the active members, for funding the benefits under the plan is limited to the amount that the participating employer is, or the participating employers and active members are, contractually required to contribute to the plan.

(4) For a pension plan the plan text document of which contains a target benefit provision, the liability of a participating employer, or in the case of a jointly sponsored pension plan, the liability of the participating employers and the active members, for funding the benefits under the target benefit provision is limited to the amount that the participating employer is, or the participating employers and active members are, contractually required to contribute to the plan.

(5) Section 57 presently reads in part:

(2) In the case of a plan other than a jointly sponsored plan, subject to subsections (3), (5), (6) and (7), if the total of

(a) the contributions made by a member of a pension plan on and after January 1, 1987, and

(b) the interest that has accrued on those contributions

exceeds 1/2 of the commuted value of that portion of the member's benefit that relates to his or her membership in the plan during the period in which the member was required to make contributions on and after January 1, 1987, the excess must be allocated or distributed in the manner required under subsection (4).

(2.1) In the case of a jointly sponsored plan, subject to subsections (3), (5), (6) and (7), if the total of

(a) the contributions made by a member of the plan on and after January 1, 1992, and

(b) the interest that has accrued on those contributions

exceeds the commuted value of the member's benefit that relates to his or her membership in the plan during the period in which the member was required to make contributions on and after January 1,

(6) **Section 66(1) is amended by striking out** ", and surviving pension partners, if section 89(1)(a) applies," **and substituting** "and, if section 89(1)(a) applies, surviving pension partners,".

(7) **Section 70(a) is amended**

(a) **by striking out** "receive the commuted value of" **and substituting** "receive";

(b) **by striking out** "his or her" **wherever it occurs and substituting** "the member's".

1992, the excess must be allocated or distributed in the manner required under subsection (4).

(5) If the plan text document of a pension plan contains a benefit formula provision, the plan text document may provide, in relation to deferred members to whom the excess referred to in subsection (2) or (2.1), whichever is applicable, is to be allocated or distributed under subsection (4), that if such a member's pension commencement date does not immediately follow the termination of his or her active membership or the conversion of the benefit formula provision to a defined contribution provision, the excess

(6) If a member to whom the excess referred to in subsection (2) or (2.1), whichever is applicable, is to be allocated or distributed dies before reaching his or her pension commencement date, the excess must be allocated or distributed as follows:

(7) If the plan text document of a pension plan contains a target benefit provision and a member of the plan who is eligible under section 96 to elect a transfer under Division 8 of Part 8 transfers an amount under section 97(b), the lump sum payment to which the member is entitled under subsection (4) of this section must be reduced in the prescribed manner.

(6) Section 66(1) presently reads:

66(1) The plan text document of a pension plan must provide for

(a) a specific age, or

(b) a date, determined with reference to a specific age,

at which the active members or deferred members of the plan, and surviving pension partners, if section 89(1)(a) applies, are entitled to start receiving a pension under the plan without reduction or increase to the pension.

(7) Section 70(a) presently reads:

70 Subject to Divisions 7 and 8 and sections 57 and 71, the commuted value of benefits that have been earned on and after the initial legislation date must be applied towards the provision of a pension, and except for that purpose,

(a) a member must not withdraw, surrender or receive the commuted value of any or all of that portion of the commuted

(8) Section 71(1) is amended by striking out "commuted values" **and substituting** "commuted value".

(9) Section 159(1) is amended

(a) in clause (i) by adding "or surplus" **after** "amount of the actuarial excess";

(b) in clause (m) by striking out "or 114" **and substituting** "and 114".

Ensuring Fiscal Sustainability Act, 2019

Amends SA 2019 c18

8(1) The *Ensuring Fiscal Sustainability Act, 2019* is amended by this section.

(2) Section 3 is amended

(a) by repealing subsection (2)(b)(i);

(b) in subsection (4) by striking out "*Regulated Rate Option Stability Act*" **and substituting** "*Rate of Last Resort Stability Act*".

value of his or her benefits that relates to his or her membership in the pension plan on and after the initial legislation date, and

(8) Section 71(1) presently reads:

71(1) The plan text document of a pension plan must provide that a deferred member or, if the deferred member is deceased, the deferred member's surviving pension partner, is entitled to receive payment of a lump sum amount equal to the total of the commuted values of the benefits to which the deferred member or surviving pension partner is entitled under the plan if that total does not exceed the prescribed amount.

(9) Section 159(1) presently reads in part:

159(1) The Lieutenant Governor in Council may make regulations

(i) respecting the actuarial excess or surplus, in the solvency reserve account of a pension plan, that may be withdrawn from the plan under section 54(5), including, without limitation, the amount of the actuarial excess that may be withdrawn, the conditions on which that amount may be withdrawn, the basis on which that amount may or must be calculated, the manner in which, the times at which and the period within which that amount may be withdrawn and any notice that may or must be provided in relation to that withdrawal;

(m) prescribing rules for the purposes of sections 110, 112 or 114, including

Ensuring Fiscal Sustainability Act, 2019

8(1) Amends chapter 18 of the Statutes of Alberta, 2019.

(2) Section 3 presently reads in part:

(2) Section 39 is amended

(b) in subsection (3)(a)

(i) by adding "and" at the end of subclause (ii);

Heroes' Compensation Act

Amends SA 2020 cH-7.8

9(1) The *Heroes' Compensation Act* is amended by this section.

(2) Section 1 is amended by adding the following after clause (h):

(h.1) "fiscal year" means the fiscal year of the Crown in right of Alberta;

(3) Section 4 is amended by striking out "from the General Revenue Fund" **and substituting** "by the Minister".

(4) Section 6 is amended by striking out "annually under section 3(1) must not exceed $1 500 000" **and substituting** "in a fiscal year under section 3(1) must not exceed $3 000 000".

(5) Section 7(2) is amended by striking out "$1 500 000" **and substituting** "$3 000 000".

Joint Governance of Public Sector Pension Plans Act

Amends SA 2018 cJ-0.5

10(1) The *Joint Governance of Public Sector Pension Plans Act* is amended by this section.

(2) Schedule 1 is amended in sections 4(1)(b)(ii)(B), 5(1) and 16(3)(e) by striking out "Council of Post-secondary Presidents of Alberta" **and substituting** "Alberta Post-secondary Network Association".

(4) This section is effective on the repeal of the Regulated Rate Option Stability Act.

Heroes' Compensation Act

9(1) Amends chapter H-7.8 of the Statutes of Alberta, 2020.

(2) Adds definition.

(3) Section 4 presently reads:

4 The sums required by the Board for the administration of this Act and for payments under section 3(1) must be paid to the Accident Fund from the General Revenue Fund.

(4) Section 6 presently reads:

6 The total of all payments made annually under section 3(1) must not exceed $1 500 000 or such greater amount as may be prescribed by the regulations.

(5) Section 7(2) presently reads:

(2) The Minister may make regulations prescribing an amount greater than $1 500 000 for the purpose of section 6.

Joint Governance of Public Sector Pension Plans Act

10(1) Amends chapter J-0.5 of the Statutes of Alberta, 2018.

(2) Schedule 1, sections 4(1)(b)(ii)(B), 5(1) and 16(3)(e) presently read in part:

4(1) Except as otherwise provided in rules made by the Sponsor Board under section 8(2)(a), the Sponsor Board consists of the following members appointed by the following organizations:

Legislative Assembly Act

Amends RSA 2000 cL-9

11(1) The *Legislative Assembly Act* is amended by this section.

(2) The following is added after section 42:

Allowances and expenses for parliamentary secretaries

42.1(1) The Lieutenant Governor in Council may authorize, on any conditions that the Lieutenant Governor in Council determines, the payment of allowances to Members appointed as parliamentary secretaries by the President of the Executive Council.

(2) A Member appointed as a parliamentary secretary by the President of the Executive Council is entitled to the payment of the Member's reasonable expenses incurred in the performance of

(B) the Council of Post-secondary Presidents of Alberta, or another organization representing post-secondary institutions participating in the Plan as designated by the Corporation;

5(1) For the appointment contemplated by section 4(1)(b)(ii), the Alberta School Boards Association has the power of appointment for a period ending 3 years after the transition date, and the power of appointment rotates every 3 years after that period between the Council of Post-secondary Presidents of Alberta, or another organization representing post-secondary institutions participating in the Plan, as designated by the Corporation under section 16(3)(e), and the Alberta School Boards Association.

16(3) Without limiting the responsibilities of the Corporation under subsections (1) and (2), and for greater certainty, the roles, responsibilities and authorities of the Corporation extend to and include the following:

(e) if, in the assessment of the Corporation, the Council of Post-secondary Presidents of Alberta is no longer a suitable representative organization, designating another organization representing post-secondary institutions participating in the Plan for the purposes of section 4(1)(b)(ii)(B);

Legislative Assembly Act

11(1) Amends chapter L-9 of the Revised Statutes of Alberta 2000.

(2) Allowances and expenses for parliamentary secretaries.

the Member's duties as a parliamentary secretary, at a rate prescribed by the Lieutenant Governor in Council.

(3) For the purpose of subsection (2), the Government may reimburse a Member for expenses, or the Government may pay those expenses directly to the person entitled to payment in respect of them.

(4) The Lieutenant Governor in Council may authorize, on any conditions that the Lieutenant Governor in Council determines, the provision of any services or things to or for the use of a Member appointed as a parliamentary secretary.

Public Trustee Act

Amends SA 2004 cP-44.1

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

(2) Section 1 is amended

(a) in clause (a.1) by striking out "or estate" **and substituting** ", estate or unclaimed deceased person";

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

(h.1) "potential client" means a person, trust, estate or unclaimed deceased person, in respect of whom the Public Trustee is conducting inquiries that are likely to lead to that person, trust, estate or unclaimed deceased person becoming a client;

(3) Section 2 is amended

(a) in subsection (1) by striking out "Lieutenant Governor in Council" **and substituting** "Minister, by order,";

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

Public Trustee Act

12(1) Amends chapter P-44.1 of the Statutes of Alberta, 2004.

(2) Section 1(a.1) presently reads in part:

1 In this Act,

(a.1) "client" means a person, trust or estate

(3) Section 2 presently reads in part:

2(1) The Lieutenant Governor in Council shall appoint a person to be Public Trustee.

(3) The Minister may designate a person to act temporarily as Public Trustee if

(a) the person appointed under subsection (1) is unable to carry out the duties of the Public Trustee, or

(b) there is a vacancy in the position of Public Trustee.

(4) A designation under subsection (3) remains in effect until

(4) Section 5 is amended by striking out "and" **at the end of clause (c) and adding the following after clause (c):**

(c.1) with respect to the burial of an unclaimed deceased person, and

(5) Section 6 is amended

(a) in subsection (2)

(i) by striking out "subsection (3)" **and substituting** "subsections (2.1) and (3)";

(ii) by striking out "and to the terms of the appointment" **and substituting** "and its terms";

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

(2.1) The appointment of the Public Trustee under subsection (2) is not effective until the Public Trustee has consented to the appointment and its terms.

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

(3) If an Act expressly authorizes a court to direct the Public Trustee to act in a particular capacity or to perform a task or function, the court may appoint the Public Trustee to act in the capacity or to perform the task or function only if the Public Trustee has been given 15 days' notice of any court application seeking the appointment of the Public Trustee.

(6) Section 11 is amended

(a) in subsection (2)

(i) by striking out "10 years" **and substituting** "5 years";

(ii) in clause (b) by striking out "notice in the prescribed form" **and substituting** "notice with the prescribed information";

(a) it is terminated by the Minister, or

(b) a person is appointed under subsection (1).

(4) Section 5 presently reads in part:

5 The Public Trustee may act

(c) to protect the property or estate of minors and unborn persons, and

(5) Section 6 presently reads in part:

(2) Subject to subsection (3), a court may appoint the Public Trustee to act in a capacity or to perform a task or function only if the Public Trustee consents to the appointment and to the terms of the appointment.

(3) If an Act expressly authorizes a court to direct the Public Trustee to act in a particular capacity or to perform a particular function, the court may appoint the Public Trustee to act in the capacity or to perform the task or function only if the Public Trustee has been given a reasonable opportunity to make representations regarding the proposed appointment.

(6) Section 11 presently reads in part:

(2) Subject to sections 7(2) and (4) and 8(3), (4) and (5), the Public Trustee must hold the property for at least 10 years

(b) in any other case, after the date that the Public Trustee publishes a notice in the prescribed form in The Alberta Gazette that the Public Trustee is holding the property.

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

(4) After the Public Trustee transfers money to the General Revenue Fund under subsection (3), the Public Trustee must publish a notice with the prescribed information in The Alberta Gazette.

(c) in subsection (5) by striking out "If at any time after money is transferred to the General Revenue Fund under subsection (3)" **and substituting** "If, after money is transferred to the General Revenue Fund under subsection (3),";

(d) by repealing subsection (6) and substituting the following:

(6) If money is paid to the Public Trustee under subsection (5), the Public Trustee must pay the money to the person who is entitled to the money, but no interest is payable on the money in respect of the period after it was transferred under subsection (3) to the General Revenue Fund.

(7) Section 12 is amended

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

(2.1) If no person is granted probate or administration of the deceased person's property under subsection (2), the Public Trustee may sell, dispose of or otherwise deal with the property or any portion of the property.

(b) by repealing subsections (3) and (4) and substituting the following:

(3) Subsection (2) does not authorize the Public Trustee to distribute any property of the estate.

(4) The Public Trustee must hold the deceased person's property for at least 5 years from the date of taking possession of the property under subsection (1).

(5) At the expiration of the period referred to in subsection (4), *(4) When the Public Trustee transfers money to the General Revenue Fund under subsection (3), the Public Trustee must publish a notice in the prescribed form in The Alberta Gazette.*

(5) If at any time after money is transferred to the General Revenue Fund under subsection (3) a person makes a claim to the money and

(6) Where the money is paid to the Public Trustee under subsection (5), the Public Trustee shall pay the money to the person who is entitled to the money, but no interest is payable on the money in respect of the period after it was transferred to the General Revenue Fund under subsection (3).

(7) Section 12 presently reads in part:

(3) Subsection (2) does not authorize the Public Trustee

(a) to dispose of any property unless in the Public Trustee's opinion the estate might otherwise suffer a loss, or

(b) to distribute any property of the estate.

(4) The cost to the Public Trustee of anything done under this section is recoverable from the estate and is a first charge against the property of the estate.

(a) if the property held by the Public Trustee is money, the Public Trustee may transfer the money to the General Revenue Fund, or

(b) if the property held by the Public Trustee is not money, the Public Trustee may, by sale or otherwise, convert the property into money and transfer the money to the General Revenue Fund.

(6) After the Public Trustee transfers money to the General Revenue Fund under subsection (5), the Public Trustee must publish a notice with the prescribed information in The Alberta Gazette.

(7) If, after money is transferred to the General Revenue Fund under subsection (5), a personal representative of the deceased person's estate contacts the Public Trustee, the Minister may pay the money out of the General Revenue Fund to the Public Trustee.

(8) If money is paid to the Public Trustee under subsection (7), the Public Trustee must pay the money to the personal representative of the deceased person's estate, but no interest is payable on the money for the period after it was transferred under subsection (5) to the General Revenue Fund.

(9) The Public Trustee's authority ends if a personal representative is appointed to administer the deceased person's estate.

(10) The cost to the Public Trustee of anything done under this section is recoverable from the estate and is a first charge against the property of the estate.

(8) The following is added after section 13:

Burial of unclaimed deceased person

13.1(1) The Public Trustee may do one or more of the following to assist with the burial of an unclaimed deceased person:

(a) collect personal or financial information related to the estate of the deceased person;

(b) conduct searches for the deceased person's next of kin;

(8) Burial of unclaimed deceased person.

(c) provide burial instructions;

(d) direct a financial institution that is holding funds for the deceased person to pay the costs associated with the burial of the deceased person;

(e) any other function the Public Trustee considers necessary or appropriate for the burial.

(2) Subsection (1) does not authorize the Public Trustee

(a) to take possession or dispose of the deceased person's property, or

(b) to administer the estate of the deceased person.

(9) Section 23 is amended

(a) in subsection (1)(b)(i) by striking out "out of money, if any, recovered for the minor" **and substituting** "by the potential defendant as defined in section 5.1(1)(b) of the *Limitations Act*";

(b) by repealing subsection (2).

(10) Section 26 is repealed.

(9) Section 23 presently reads in part:

23(1) If a notice to proceed is delivered to the Public Trustee under section 5.1(3) of the Limitations Act,

(b) where the Public Trustee acts as litigation representative of a minor,

(i) the Public Trustee is entitled to be compensated for doing so out of money, if any, recovered for the minor, and

(2) Compensation to the Public Trustee referred to in subsection (1)(b)(i) is a charge against the money recovered for the minor.

(10) Section 26 presently reads:

26(1) When the Public Trustee enters into a contract on behalf of an incapacitated person, the contract is binding on the incapacitated person both during the period of the certificate of incapacity and after the certificate is cancelled in the same manner and to the same extent as if the incapacitated person had made the contract with full capacity.

(2) When a person who was an incapacitated person fails to carry out the person's obligations under a contract referred to in subsection (1) after the certificate of incapacity is cancelled, the Public Trustee may perform the obligations in the same manner as the Public Trustee could have done if the person had remained an incapacitated person.

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

Administration after death of represented adult

28(1) If a represented adult dies while the Public Trustee is acting as trustee of the property of the represented adult, the Public Trustee continues to have the powers regarding the deceased represented adult's estate that the Public Trustee had while the deceased person was alive.

(2) For greater certainty and notwithstanding section 65 of the *Adult Guardianship and Trusteeship Act*, the Public Trustee may, subject to subsection (4),

(a) take or retain possession of the deceased person's property, and

(b) administer, sell, dispose of or otherwise deal with the deceased person's property or any portion of it, including real property.

(3) The Registrar of Land Titles, on production of an instrument effecting a disposition of real property under subsection (2)(b), shall deal with the instrument in the same manner as if the instrument were executed by the Public Trustee on behalf of the represented adult or by the represented adult.

(4) The Public Trustee must hold the property of the deceased represented adult for at least 5 years after the death of the represented adult.

(5) At the expiration of the period referred to in subsection (4),

(a) if the property held by the Public Trustee is money, the Public Trustee may transfer the money to the General Revenue Fund, or

(b) if the property held by the Public Trustee is not money, the Public Trustee may, by sale or otherwise, convert the

(3) When a sale of land has been made by the Public Trustee on behalf of an incapacitated person, the Public Trustee may convey the title notwithstanding that the certificate of incapacity is cancelled before a conveyance or transfer of the land has been executed or registered.

(11) Section 28 presently reads:

28(1) If an incapacitated person dies while the Public Trustee is administering the person's estate, the Public Trustee

(a) shall retain possession of the deceased's property, and

(b) has the powers regarding the deceased's estate that the Public Trustee had while the deceased was alive

until a person with authority to administer the deceased's estate takes possession of the property.

(2) The Minister may, by order, when the Minister considers it expedient to do so, appoint the Public Trustee to administer the estate of a deceased incapacitated person, and the Public Trustee when appointed has with respect to the estate the powers and duties of an administrator appointed by the Court.

(3) The Public Trustee on receipt of an order containing the appointment referred to in subsection (2) shall forthwith file a certified copy of the order with the Court.

(4) No grant of probate or administration shall be issued by the Court in respect of the property of the deceased person after a copy of an order is filed in accordance with subsection (3) unless the appointment of the Public Trustee has been rescinded by the Minister.

property into money and transfer the money to the General Revenue Fund.

(6) After the Public Trustee transfers money to the General Revenue Fund under subsection (5), the Public Trustee must publish a notice with the prescribed information in The Alberta Gazette.

(7) If, after money is transferred to the General Revenue Fund under subsection (5), a personal representative of the represented adult's estate contacts the Public Trustee, the Minister may pay the money out of the General Revenue Fund to the Public Trustee.

(8) If money is paid to the Public Trustee under subsection (7), the Public Trustee must pay the money to the personal representative of the represented adult's estate, but no interest is payable on the money in respect of the period after it was transferred under subsection (5) to the General Revenue Fund.

(9) The Public Trustee's authority ends if a personal representative is appointed to administer the represented adult's estate.

(10) The cost of anything done under this section by the Public Trustee is recoverable from the represented adult's property held by the Public Trustee.

(11) If there is a conflict between this section and the *Unclaimed Personal Property and Vested Property Act*, this section prevails.

(12) Section 30 is repealed.

(12) Section 30 presently reads:

30(1) Notwithstanding any other Act, on the Public Trustee becoming trustee of the estate of an incapacitated person,

(a) an action or other proceedings in a court, or

(b) a seizure by a civil enforcement agency or extrajudicial proceedings,

against the incapacitated person or that person's estate may be commenced or continued only with the permission of the Court or with the consent in writing of the Public Trustee.

(13) Section 44(1) is repealed.

(14) The following is added after section 45:

Public Trustee's liability

45.1 No action lies against the Public Trustee for anything done or omitted to be done in good faith while

(a) exercising any power or authority or carrying out any duty, responsibility or function under this Act or any other Act, or

(b) acting in any capacity or performing any task or function as directed by the court under section 6.

(15) Section 46 is amended by adding the following after clause (r):

(s) prescribing information required in a notice to be published in The Alberta Gazette for the purposes of this Act.

(16) The heading preceding section 47 is repealed and the following is substituted:

Part 5 Transitional, Repeal and Coming into Force

(17) This section comes into force on Proclamation.

(2) The permission of the Court may be granted on application of which notice has been given to the Public Trustee subject to any terms as to security for costs or otherwise that to the Court appear just or expedient.

(13) Section 44(1) presently reads:

44(1) In this section, "potential client" means a person in respect of whom the Public Trustee is conducting inquiries that are likely to lead to that person becoming a client of the Public Trustee.

(14) Public Trustee's liability.

(15) Adds regulation-making authority.

(16) The heading preceding section 47 presently reads:

Part 5
Transitional Provisions Relating
to the Repeal of the
Dependent Adults Act

(17) Coming into force.

Securities Act

Amends RSA 2000 cS-4

13(1) The *Securities Act* is amended by this section.

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

(w.1) "forward-looking information" means

(i) disclosure regarding possible events, conditions or financial performance that is based on assumptions about future economic conditions and courses of action, and includes future-oriented financial information with respect to prospective financial performance, financial position or cash flows that is presented either as a forecast or a projection, and

(ii) any other disclosure involving future-oriented statements, as prescribed by regulation;

(3) Section 33.2(1)(a) is amended

(a) in subclause (i) by striking out "unexplained and";

(b) by striking out "or" **at the end of subclause (iii), adding** "or" **at the end of subclause (iv) and adding the following after subclause (iv):**

(v) considers that there is inadequate, inaccurate or misleading information about an issuer that has been or is being disseminated to the public and that could harm investors,

Securities Act

13(1) Amends chapter S-4 of the Revised Statutes of Alberta 2000.

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

1 In this Act,

(w.1) "forward-looking information" means disclosure regarding possible events, conditions or financial performance that is based on assumptions about future economic conditions and courses of action, and includes future-oriented financial information with respect to prospective financial performance, financial position or cash flows that is presented either as a forecast or a projection;

(3) Section 33.2(1)(a) presently reads in part:

33.2(1) If

(a) the Commission or the Executive Director

(i) considers that there are unexplained and unusual fluctuations in the volume of trading in, or market price of, a security or derivative,

(iii) considers that there may have been a material change in respect of an issuer that, when disclosed, could significantly affect the market price of a security issued by that issuer, or

(iv) considers that circumstances exist or are about to occur that could result in other than an orderly trading of a security or derivative,

the Commissioner or Executive Director may, without providing an opportunity to be heard, order that all trading in that security or derivative be halted for a specified period not longer than 15 business days.

(4) Section 221.1(2) is amended by adding ", or in any other context as prescribed by regulation" **after** "to the Commission".

(5) Section 223 is amended

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

(t.1) governing persons or companies or classes of persons or companies that make or cause to be made any communication that, by itself or together with one or more other activities, encourages or reasonably could be expected to encourage another person or company to

(i) purchase, not purchase, trade or not trade a security, or

(ii) trade or not trade a derivative;

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

(ii.1) respecting circumstances in which a person or company or a class of persons or companies is not liable, or defences a plaintiff or defendant may have, in any action or proceeding pursuant to the common law, an enactment or otherwise, with respect to any information disclosed or omitted to be disclosed in compliance with or intended compliance with this Act or the regulations, including but not limited to climate-related disclosure;

Tobacco Tax Act

Amends RSA 2000 cT-4

14(1) The *Tobacco Tax Act* is amended by this section.

(2) The following is added after section 24.1:

(4) Section 221.1(2) presently reads:

(2) No person or company shall make a statement, whether oral or written, in any document, material, information or evidence provided to the Commission, that, in a material respect and at the time and in light of the circumstances under which it is made, is misleading or untrue or does not state a fact that is required to be stated or that is necessary to make the statement not misleading.

(5) Adds regulation-making authority.

Tobacco Tax Act

14(1) Amends chapter T-4 of the Revised Statutes of Alberta 2000.

(2) Report of seizures.

Report of seizures

24.2 Following a seizure of tobacco under section 24 or 24.1 by an officer, other than an officer who is an employee of the Crown under the Minister's administration, the officer shall, within a reasonable time, report the particulars of the seizure in writing to the Minister.

(3) Section 33(1) is repealed and the following is substituted:

Black stock

33(1) If a person purchases or otherwise possesses tobacco products that are black stock in contravention of section 4(3), the Minister may assess against the person a penalty equal to 3 times the tax that would have been payable under section 3(1) if the tobacco products had not been black stock and had been purchased by a consumer in Alberta.

(4) Section 35 is amended by adding the following after subsection (2):

(3) If a person purchases, possesses, stores, sells or offers for sale tobacco products that are not marked for tax-paid sale in Alberta in contravention of section 4(1), the Minister may assess against the person a penalty equal to 3 times the tax that would have been payable under section 3(1)(a) or (d), as the case may be, if the tobacco products had been marked for tax-paid sale in Alberta and purchased by a consumer in Alberta.

(4) If a person possesses cigars in contravention of section 4.1(1)(d), the Minister may, in respect of the cigars in excess of the limit, assess against the person a penalty equal to 3 times the tax that would have been payable under section 3(1)(b) if the cigars had been purchased by a consumer in Alberta.

(5) Section 41(2)(c) is amended

(a) in subclause (ii) by striking out "section 3 if the tobacco products were marked for tax-paid sale in Alberta and sold to a consumer in Alberta" **and substituting** "section 3(1) if the tobacco products had been marked for tax-paid sale in Alberta and purchased by a consumer in Alberta";

(b) in subclause (iii) by striking out "section 3 were the tobacco sold to a consumer" **and substituting** "section 3(1)

(3) Section 33(1) presently reads:

33(1) If a person purchases or otherwise possesses tobacco products that are black stock in contravention of section 4, the Minister may assess the person a penalty in the amount equal to 3 times the tax that would have been payable if the tobacco products were not black stock and were sold to a consumer in Alberta.

(4) Adds penalties re tobacco product purchase, possession, storage, sales and offers of sale and cigar possession.

(5) Section 41(2)(c) presently reads in part:

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

(c) in addition to the penalties in clauses (a) and (b), to a penalty of not more than 3 times the amount of tax that,

(ii) in the case of an offence under section 4(1), would have been payable under section 3 if the tobacco products were

if the tobacco had been purchased by a consumer in Alberta”.

marked for tax-paid sale in Alberta and sold to a consumer in Alberta, and

(iii) in the case of an offence under section 7, would have been payable under section 3 were the tobacco sold to a consumer.

RECORD OF DEBATE

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