

2026 Bill 213

Second Session, 31st Legislature, 4 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 213

**ALBERTA PERSONAL INCOME TAX (EMERGENCY SERVICES
VOLUNTEER TAX CREDITS) AMENDMENT ACT, 2026**

MR. LUNTY

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 213

2026

ALBERTA PERSONAL INCOME TAX (EMERGENCY SERVICES VOLUNTEER TAX CREDITS) AMENDMENT ACT, 2026

(Assented to _____, 2026)

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

Amends RSA 2000 cA-30

1 The *Alberta Personal Income Tax Act* is amended by this
Act.

2 The following is added after section 10:

Volunteer firefighter tax credit

10.1(1) In this section and in section 10.2, “eligible volunteer firefighting services” means services provided by an individual in the individual’s capacity as a volunteer firefighter to a fire department that consist primarily of responding to and being on call for firefighting and related emergency calls, attending meetings held by the fire department and participating in required training related to the prevention or suppression of fires, but does not include services provided to a particular fire department if the individual provides firefighting services to the department otherwise than as a volunteer.

(2) Subject to subsection (3), for the purpose of computing the tax payable under this Act for a taxation year by an individual who performs eligible volunteer firefighting services in the year, there may be deducted the amount determined by the formula

$A \times B$

where

Explanatory Notes

- 1** Amends chapter A-30 of the Revised Statutes of Alberta 2000.
- 2** Volunteer firefighter tax credit; Search and rescue volunteer tax credit.

A is the specified percentage for the year;

B is \$3000.

(3) An individual may make a claim under this section if the following requirements are met:

- (a) the individual performs in the year not less than 200 hours of service each of which is an hour of
 - (i) eligible volunteer firefighting service for a fire department, or
 - (ii) eligible search and rescue volunteer service for an eligible search and rescue organization;
- (b) the individual provides the certificates referred to in subsection (4) and section 10.2(4) as and when requested by the Minister.

(4) If the Minister so demands, an individual making a claim under this section in respect of a taxation year shall provide to the Minister a written certificate from the fire chief or a delegated official of each fire department to which the individual provided eligible volunteer firefighting services for the year, attesting to the number of hours of eligible volunteer firefighting services performed in the year by the individual for the particular fire department.

Search and rescue volunteer tax credit

10.2(1) In this section and in section 10.1,

- (a) “eligible search and rescue organization” means a search and rescue organization based in Alberta
 - (i) that is a member of the Search and Rescue Volunteer Association of Canada, the Civil Air Search and Rescue Association or the Canadian Coast Guard Auxiliary, or
 - (ii) whose status as a search and rescue organization is recognized by a provincial, municipal or public authority;

(b) “eligible search and rescue volunteer services” means services, other than eligible volunteer firefighting services, provided by an individual in the individual’s capacity as a volunteer to an eligible search and rescue organization that consist primarily of responding to and being on call for search and rescue and related emergency calls, attending meetings held by the organization and participating in required training related to search and rescue services, but does not include services provided to an organization if the individual provides search and rescue services to the organization otherwise than as a volunteer.

(2) Subject to subsection (3), for the purpose of computing the tax payable under this Act for a taxation year by an individual who performs eligible search and rescue volunteer services in the year, there may be deducted the amount determined by the formula

$$A \times B$$

where

A is the specified percentage for the year;

B is \$3000.

(3) An individual may make a claim under this section if the following requirements are met:

- (a) the individual performs in the year not less than 200 hours of service each of which is an hour of
 - (i) eligible search and rescue volunteer service for an eligible search and rescue organization, or
 - (ii) eligible volunteer firefighting service for a fire department;
- (b) the individual provides the certificates referred to in subsection (4) and section 10.1(4) as and when requested by the Minister;
- (c) the individual has not deducted an amount under section 10.1 for the year.

(4) If the Minister so demands, an individual making a claim under this section in respect of a taxation year shall provide to the Minister a written certificate from the team president, or other individual who fulfils a similar role, of each eligible search and rescue organization to which the individual provided eligible search and rescue volunteer services for the year, attesting to the number of hours of eligible search and rescue volunteer services performed in the year by the individual for the particular organization.

3 Section 17(1.1)(b) is amended by striking out “sections 8 to 10” and substituting “sections 8 to 10.2”.

4 Section 36 is amended by striking out “sections 8 to 10” and substituting “sections 8 to 10.2”.

5 Section 36.1(2)(b)(i) is amended by striking out “sections 10” and substituting “sections 10, 10.1, 10.2”.

6 Section 37(a) is amended by striking out “sections 10” and substituting “sections 10, 10.1, 10.2”.

3 Section 17(1.1) presently reads in part:

(1.1) For the purpose of computing an individual's tax payable under this Act for a taxation year, there may be deducted the lesser of

- (b) the amount that would be the individual's tax payable under this Act for the year if no amount were deductible under this Division other than an amount deductible under this section and any of sections 8 to 10, 13, 13.1 and 19.*

4 Section 36 presently reads:

36 No deductions may be made under sections 8 to 10, 12 to 13.1, 17 to 20.2, 22 and 24 in computing the tax payable under this Act for a taxation year by a trust.

5 Section 36.1(2) presently reads in part:

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

- (b) the individual is allowed only*
 - (i) such of the deductions under sections 10, 11, 12, 13.1, 18 and 19 as can reasonably be considered wholly applicable, and*
to the period or periods in the year throughout which the individual is resident in Canada, computed as though that period or those periods were the whole taxation year.

6 Section 37 presently reads in part:

37 Despite sections 8 to 20.1, for the purpose of computing an individual's tax payable under this Act for a taxation year that ends in a calendar year in which the individual becomes bankrupt, the individual is allowed only

7 Section 38 is amended by striking out “sections 8, 9” wherever it occurs and substituting “sections 8, 9, 10.1, 10.2”.

8 Section 39 is amended by striking out “sections 8, 9” and substituting “sections 8, 9, 10.1, 10.2”.

9 Section 40 is amended by striking out “sections 8, 9” wherever it occurs and substituting “sections 8, 9, 10.1, 10.2”.

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

7 Section 38 presently reads:

38 Despite sections 8, 9, 11, 12, 13, 17, 18, 19 and 20.1, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(3), the amount that may be deducted under those provisions must not exceed the portion of such amount determined by the formula

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

where

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

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

8 Section 39 presently reads:

39 Despite sections 8 to 13.1, 17 to 20.1 and 21 to 23, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(4), the amount that may be deducted under those sections must not exceed the portion of such amount determined by the formula

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

where

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

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

9 Section 40 presently reads:

40(1) Despite sections 8, 9, 11, 12, 13, 17, 18, 19 and 20.1, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(5), the amount that may be deducted under those provisions must not exceed the portion of such amount determined by the formula

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

10 Section 41 is amended as follows:

- (a) in subsection (1) by striking out “Sections 8, 9, 10” and substituting “Sections 8, 9, 10, 10.1, 10.2”;**
- (b) in subsection (2) by striking out “sections 8, 9” and substituting “sections 8, 9, 10.1, 10.2”.**

C

where

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

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

(2) Despite sections 8 to 13.1, 17 to 20.1 and 21 to 23, for the purposes of computing tax payable under this Act for a taxation year by an individual referred to in section 6.1(7), the amount that may be deducted under those sections must not exceed the portion of such amount determined by the formula

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

where

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

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

10 Section 41 presently reads:

41(1) Sections 8, 9, 10 and 12 of this Act, section 13 of this Act with respect to the application of subsections 118.3(2) and (3) of the federal Act and sections 13.1 and 20.1 of this Act do not apply for the purpose of computing the tax payable under this Act for a taxation year by an individual who at no time in the year is resident in Canada unless all or substantially all of the individual's income for the year is included in computing the individual's taxable income earned in Canada for the year.

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

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

where

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

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

11 Section 42 is amended by adding “10.1, 10.2,” after “13.1,”.

12 This Act comes into force on Proclamation.

11 Section 42 presently reads:

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

sections 8, 9, 19, 10, 13.1, 13, 17, 20.1, 12, 11, 18, 21, 22, 27, 23, 24 and 20.2.

12 Coming into force.

