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# NATIONAL ASSEMBLY

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FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 494

## **Taxpayer Protection Act**

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### **Introduction**

**Introduced by  
Mr. François Bonnardel  
Member for Granby**

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**Québec Official Publisher  
2015**

## **EXPLANATORY NOTES**

*This bill provides that, from the date of the Act's coming into force until 1 October 2018, public bodies must notify the Government of their intention to increase costs to be borne by taxpayers and obtain its authorization to do so.*

*Applications for authorization must be accompanied by a detailed report giving the reasons invoked to justify the cost increase.*

*In addition, the increase requested may be authorized only if it is less than the percentage increase in the Consumer Price Index for Canada published by Statistics Canada for the preceding year.*

# **Bill 494**

## **TAXPAYER PROTECTION ACT**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

### **CHAPTER I**

#### **PURPOSE AND SCOPE**

**1.** The purpose of this Act is to encourage greater State transparency.

In particular, the Act allows taxpayers to plan for cost increases imposed on them by public bodies.

**2.** For the purposes of this Act, the following are public bodies:

(1) government departments, as well as bodies and persons appointed or designated by the Government or a minister and whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1);

(2) school boards governed by the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) and the Comité de gestion de la taxe scolaire de l'île de Montréal;

(3) integrated health and social services centres, public institutions and private institutions under agreement governed by the Act respecting health services and social services (chapter S-4.2), as well as the regional council established under the Act respecting health services and social services for Cree Native persons (chapter S-5);

(4) budget-funded bodies and bodies other than budget-funded bodies listed respectively in Schedules 1 and 2 to the Financial Administration Act (chapter A-6.001), including the persons listed in those schedules; and

(5) government enterprises listed in Schedule 3 to the Financial Administration Act, the Commission de la construction du Québec and the Caisse de dépôt et placement du Québec.

## CHAPTER II

### AUTHORIZATION

**3.** From the date of coming into force of the Act until 1 October 2018, public bodies must notify the Government of their intention to increase costs to be borne by taxpayers and obtain its authorization to do so.

**4.** Applications for authorization must be accompanied by a detailed report giving the reasons invoked to justify the cost increase.

The Government makes the report public within 30 days of receiving it.

**5.** The Government may authorize the increase requested only if it is less than the percentage increase in the Consumer Price Index for Canada published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19) for the preceding year. The Consumer Price Index for a year is the average monthly index for the 12 months ending on 31 December of the preceding year.

**6.** No later than 30 days after notifying the public body concerned, the Government posts its decision on the Conseil du trésor website and publishes it in the *Gazette officielle du Québec*.

## CHAPTER III

### MISCELLANEOUS AND FINAL PROVISIONS

**7.** No provision of an Act, even if enacted after this Act, may derogate from this Act unless the other Act clearly states that the provision applies despite this Act.

**8.** The provisions of this Act prevail over any provision to the contrary in an Act or a regulation made under such an Act.

**9.** The Chair of the Conseil du trésor is responsible for the administration of this Act.

**10.** The Chair of the Conseil du trésor must, no later than (*insert the date that is two years after the date of coming into force of this Act*), report to the Government on the implementation of this Act and the advisability of amending it.

The report is tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption. The competent committee of the National Assembly examines the report.

**11.** This Act comes into force on (*insert the date of assent to this Act*).