

Bill 69

**An Act to give effect to fiscal measures
announced mainly in the Budget Speech
delivered on 26 March 2015**

Section 42

AMENDMENT:

Replace “period” in subparagraph *a* of the third paragraph and in the fourth paragraph of section 752.0.10.0.3 of the Taxation Act, proposed by paragraph 4 of subsection 1, by “period in the year”.

Adopte
CO

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Section 46

AMENDMENT:

Replace subparagraph ii of subparagraph *b.0.1* of the first paragraph of section 752.0.27 of the Taxation Act, proposed by paragraph 1 of subsection 1, by the following subparagraph:

“ii. the amount of \$5,000 wherever it is specified in section 752.0.10.0.3 were replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which \$5,000 exceeds the individual’s eligible work income, within the meaning of section 752.0.10.0.2, which is determined for the taxation year that is deemed to end the day before the bankruptcy and which is attributable to a period in that year when the individual is

(1) 65 years of age or over, if the calendar year in which the individual became a bankrupt precedes the year 2016,

(2) 64 years of age or over, if the calendar year in which the individual became a bankrupt is the year 2016, or

(3) 63 years of age or over, if the calendar year in which the individual became a bankrupt follows the year 2016, and”;

Adopte
GD

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Section 78

AMENDMENT:

Replace subparagraphs *a* to *c* of the second paragraph of section 1029.6.0.6.2 of the Taxation Act, proposed by subsection 1, by the following subparagraphs:

- (a) the amounts of \$117, \$135, \$283, \$360, \$548, \$665 and \$1,664, wherever they are mentioned in section 1029.8.116.16;
- (b) the amount of \$33,685 mentioned in section 1029.8.116.16; and
- (c) the amount of \$20,540 mentioned in section 1029.8.116.34.”

Adopte
GD

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Section 128

AMENDMENT:

- (1) Replace “, if applicable, the individual’s cohabiting spouse at the end of that base year files” in the portion of the first paragraph of section 1029.8.116.16 of the Taxation Act before the formula, proposed by paragraph 1 of subsection 1, by “if the individual and, if applicable, the individual’s cohabiting spouse at the end of that base year file”.
- (2) Replace “\$278” and “\$133” wherever they appear in subparagraphs i to iii of subparagraph *a* of the second paragraph of section 1029.8.116.16 of the Taxation Act, proposed by paragraph 2 of subsection 1, by “\$283” and “\$135”, respectively.
- (3) Replace “\$539”, “\$654” and “\$115” wherever they appear in subparagraphs i to iv of subparagraph *b* of the second paragraph of section 1029.8.116.16 of the Taxation Act, proposed by paragraph 3 of subsection 1, by “\$548”, “\$665” and “\$117”, respectively.
- (4) Replace “\$1,637” in subparagraph i of subparagraph *c* of the second paragraph of section 1029.8.116.16 of the Taxation Act and in the portion of subparagraph ii of that subparagraph *c* before subparagraph 1, proposed by paragraph 4 of subsection 1, by “\$1,664”.
- (5) Replace “\$354” in the portion of subparagraph iii of subparagraph *c* of the second paragraph of section 1029.8.116.16 of the Taxation Act before subparagraph 1, proposed by paragraph 6 of subsection 1, and in the portion of subparagraph iv of that subparagraph *c* before subparagraph 1, proposed by paragraph 8 of subsection 1, by “\$360”.
- (6) Replace “\$33,145” in subparagraph *c* of the third paragraph of section 1029.8.116.16 of the Taxation Act, proposed by paragraph 11 of subsection 1, by “\$33,685”.

(7) Replace “Where a child is born on the last month” in the second paragraph that paragraph 12 of subsection 1 proposes to insert after the fourth paragraph of section 1029.8.116.16 of the Taxation Act by “Where a child is born or adopted in the last month”.

Adopte
C

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Section 132

AMENDMENT:

Replace paragraph *b* of section 1029.8.116.19.1 of the Taxation Act, proposed by subsection 1, by the following paragraph:

(*b*) where, at the end of the base year, the eligible individual or the individual's cohabiting spouse leases or subleases the individual's eligible dwelling, the number identifying the dwelling as shown on the information return the owner of the immovable in which the dwelling is situated is required, under the regulations made in accordance with section 1086, to send the individual or the spouse and, if applicable, the number of persons who lease or sublease it."

Adopté
G.D.

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Section 142

AMENDMENT:

Replace “\$20,210” in subparagraph *b* of the second paragraph of section 1029.8.116.34 of the Taxation Act, proposed by paragraph 3 of subsection 1 by “\$20,540”.

Adopté
GD

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Section 211

AMENDMENT:

Replace by the following section:

211. (1) Section 431.1 of the Act is amended by striking out “or a person related to such a financial institution” in subparagraph 1 of the first paragraph.

(2) Subsection 1 applies in relation to a reporting period that ends after 31 December 2012, except to the extent that the input tax refund for the period relates to the tax that became payable, or was paid without having become payable, before 1 January 2013.

Adpte
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Section 221.1

AMENDMENT:

Insert the following section before section 222:

221.1. Section 156 of the Act to amend the Act respecting the Québec sales tax and other legislative provisions (2012, chapter 28) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in relation to a reporting period that ends after 31 December 2012, except to the extent that the input tax refund for the period relates to the tax that became payable, or was paid without having become payable, before 1 January 2013.”

Adopté
GD

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Sections 1.1 and 1.2

AMENDMENT:

Insert the following sections after section 1:

1.1. The Act is amended by inserting the following section after section 13:

“**13.1.** The execution of a judgment rendered after a certificate is filed under section 13 is to proceed in accordance with the rules of Book VIII of the Code of Civil Procedure (chapter C-25.01), subject to the special rules set out in this Act and the following rules:

(a) the Minister may enter into an agreement with the debtor for the payment of instalments over a period of time, which may exceed one year, that the Minister determines; such an agreement need not be filed with the court office;

(b) the Agency shall act as seizing creditor; it shall prepare the notice of execution and file it with the court office; the notice is valid only for the execution of a judgment effected under this Act and does not prevent the filing of a notice for the execution of another judgment;

(c) the Agency seizes a sum of money or income in the hands of a third person, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Agency serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant’s creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken previously by a bailiff in another case if the seizure to be made by the Agency is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff;

(d) the Agency is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the

execution of a judgment was filed by a bailiff in another case prior to the Agency's request, the Agency or the bailiff hired by the Agency joins in the seizure already undertaken.

The Agency is not required to pay an advance to cover execution-related costs.

The Agency may ask the court for custody of the seized property.”

1.2. Section 15.8 of the Act is replaced by the following section:

“**15.8.** Sections 15 to 15.5 apply despite any provision to the contrary but subject to the provisions on exemption from seizure in the Code of Civil Procedure (chapter C-25.01). However, where article 699 of that Code applies because of an instalment payment agreement, the agreement must be entered into with the Minister.”

Adpte
W

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Sections 165.1 to 165.4

AMENDMENT:

Insert the following after section 165:

ACT TO FACILITATE THE PAYMENT OF SUPPORT

165.1. Section 23 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing the second paragraph by the following paragraph:

“The Minister shall, in addition, file with the clerk of the court a statement of the Minister’s claim and notify the seizing creditor, who shall then file the creditor’s claim in the record of the support case concerned. The Minister shall also notify the bailiff, where applicable. ”

165.2. Section 24 of the Act is replaced by the following section:

“**24.** Where the Minister acts as claimant or seizing creditor, the clerk or the bailiff, as applicable, shall release the seizure in the hands of a third person once the other claims have been satisfied and shall give notice thereof to the Minister and the garnishee. The provisions relating to deductions at source apply, with the necessary modifications, from that time.”

165.3. Section 47 of the Act is amended by striking out the second and third paragraphs.

165.4. The Act is amended by inserting the following section after section 47:

“**47.1.** The execution of a judgment under this Act is to proceed in accordance with the rules of Book VIII of the Code of Civil Procedure (chapter C-25.01), subject to the special rules set out in this Act and the following rules:

(1) the Minister may enter into an agreement with a person owing an amount under this Act for the payment of instalments over a period of time, which

may exceed one year, that the Minister determines; such an agreement need not be filed with the court office;

(2) the Minister shall act as seizing creditor for himself or for the support creditor; the Minister shall prepare the notice of execution and file it with the court office; the notice is valid only for the execution of a judgment effected under this Act and does not prevent the filing of a notice for the execution of another judgment; if the Minister acts for the support creditor, the Minister may exercise the powers granted to the support creditor under Division III of Chapter IV of Title I of that Book VIII;

(3) the Minister seizes a sum of money or income in the hands of a third person, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Minister serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant's creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken by a bailiff in another case if the seizure to be made by the Minister is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff;

(4) the Minister is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the execution of a judgment was filed by a bailiff in another case prior to the Minister's request, the Minister or the bailiff hired by the Minister joins in the seizure already undertaken.

The Minister is not required to pay an advance to cover execution-related costs."

Adopte
GD

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delivered on 26 March 2015**

Section 227

AMENDMENT:

Replace by the following section:

227. This Act comes into force on (*insert the date of assent to this Act*), except sections 1.1, 1.2 and 165.1 to 165.4 which come into force on the date of coming into force of the Act to establish the new Code of Civil Procedure (2014, chapter 1).

Adopté
G

Bill 69

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announced mainly in the Budget Speech
delivered on 26 March 2015**

Title

AMENDMENT:

Replace by the following title:

AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES
ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 26 MARCH
2015

Adopté
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