

Bill 39

**An Act to give effect to the Update on
Québec's Economic and Financial
Situation presented on 2 December 2014
and to amend various legislative
provisions**

Section 176

AMENDMENT:

Replace “valeur nominale” by “valeur symbolique” wherever it appears in the following provisions of paragraph 2 of section 330.1 of the Act respecting the Québec sales tax in the French text, proposed by subsection 1:

- subparagraphs *a* and *b*;
- the portion of subparagraph *c* before subparagraph *i*;
- subparagraph *iii* of subparagraph *c*.

Adopté
C. L.

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Section 166

AMENDMENT:

(1) Replace the definition of “eligible preceding year” in section 37.16 of the Act respecting the Régie de l'assurance maladie du Québec, proposed by paragraph 1 of subsection 1, by the following definition:

““eligible preceding year” of an individual, in relation to a particular year, means a year throughout which the individual was resident in Canada and that precedes the particular year;

(2) Insert “(chapitre I-3)” after “Loi sur les impôts” in the definition of “année d'imposition” in section 37.16 of the Act respecting the Régie de l'assurance maladie du Québec in the French text, proposed by paragraph 1 of subsection 1.

(3) Replace subsection 2 by the following subsection:

(2) Subsection 1 applies from the year 2013.

(4) Strike out subsection 3.

Adopted
Ant

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Section 167

AMENDMENT:

Replace subsection 2 by the following subsection:

- (2) Subsection 1 applies from the year 2013.

Adopté
QNT

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Section 168

AMENDMENT:

Replace by the following section:

168. (1) Section 37.17 of the Act, replaced by section (*insert the number of the section in Bill 13 that replaces section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec*) of chapter (*insert the chapter number of that bill*) of the statutes of (*insert the year of assent to that bill*), is amended

(1) by replacing the portion before paragraph *a* by the following:

“37.17. Every individual described in section 37.18 in respect of a particular year is required to pay for the particular year, on the due date applicable to the individual for the particular year, a contribution that is, without exceeding \$1,000, equal to the aggregate of the amount—where an election is made under subparagraph *b* of the first paragraph of section 37.16.1—determined under the second paragraph and”;

(2) by adding the following paragraphs:

“The amount to which the first paragraph refers is equal to the aggregate of all amounts each of which is, for an eligible preceding year of the individual, in relation to the particular year, to which the amount deducted for the particular year in computing the individual's income under subparagraph *b* of the first paragraph of section 37.16.1 relates in whole or in part, either of the following amounts:

- (a) where the eligible preceding year precedes 2013, zero; or
- (b) where the eligible preceding year follows 2012, the aggregate of
 - i. the amount determined by the formula

A – B, and

ii. if the eligible preceding year is a year preceding the year immediately before the particular year, the amount of interest that would be computed, in respect of the eligible preceding year, in accordance with the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002) for the period beginning on 1 May of the year following the eligible preceding year and ending immediately before the beginning of the particular year, on the amount determined, in respect of the eligible preceding year, under subparagraph i, if that amount were a refund due by the Minister under a fiscal law.

In the formula in subparagraph i of subparagraph *b* of the second paragraph,

(a) A is the amount by which the amount of the contribution that the individual would have been required to pay under this division for the eligible preceding year if the portion, relating to that eligible preceding year, of the aggregate of the amounts deducted in computing the individual's income under subparagraph *b* of the first paragraph of section 37.16.1, for the particular year or for a preceding year, had been received immediately before the end of the eligible preceding year and included in computing the individual's income for the eligible preceding year, exceeds the amount of the contribution payable by the individual under this division for that eligible preceding year; and

(b) B is the aggregate of all amounts each of which is equal to the amount determined, in respect of the eligible preceding year, by the formula in subparagraph i of subparagraph *b* of the second paragraph for a year preceding the particular year.

For the purpose of determining the aggregate referred to in the portion of subparagraph *b* of the second paragraph before subparagraph i, in respect of the eligible preceding year, where an individual was resident in Canada outside Québec on the last day of the eligible preceding year, the individual is deemed to have been resident in Québec on the last day of that eligible preceding year.”

(2) Subsection 1 applies from the year 2013.

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Section 169

AMENDMENT:

Withdraw.

Adopté
[Signature]