

Bill 112

**An Act to give effect mainly to fiscal  
measures announced in the Budget  
Speech delivered on 17 March 2016**

Section 44

**AMENDMENT:**

1. Insert “the lesser of \$500 and” after “is equal to” in the portion of the first paragraph of section 210.7 of the Act respecting municipal taxation before the formula, proposed by subsection 1.
2. Replace “the person who was the person’s spouse in that last year” in subparagraph 5 of the second paragraph of section 210.7 of the Act respecting municipal taxation, proposed by subsection 1, by “any other person”.
3. Add the following paragraph after the third paragraph of section 210.7 of the Act respecting municipal taxation, proposed by subsection 1:

For the purpose of applying this section to a particular year subsequent to the year 2016, where the last year to which the roll immediately preceding the current roll relates is the year 2016 and the amount represented by E in the formula in the first paragraph for the particular year in respect of the specified assessment unit is greater than \$500, that amount is deemed to be equal to \$500 for the particular year.

4. Replace the first paragraph of section 210.14 of the Act respecting municipal taxation, proposed by subsection 1, by the following paragraph:

**“210.14.** If, for a year, more than one person could, but for this section, be entitled to an amount under section 210.7 in respect of a specified assessment unit that the persons jointly own, the total of the amounts to which each of those persons may be entitled under that section for the year in relation to the specified assessment unit may not exceed the particular amount to which only one of those persons could be entitled under that section for the year in relation to the specified assessment unit if that person were the sole owner of the specified assessment unit.

5. Replace subsection 2 by the following subsection:

(2) Subsection 1 has effect from 1 January 2016. However, where section 210.7 of the Act applies in respect of a grant application filed before 24 September 2016, the portion of the first paragraph of that section before the formula is to be read without reference to “the lesser of \$500 and”.

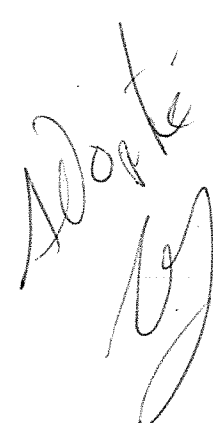
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Section 277

**AMENDMENT:**

Replace "\$300,000" in subparagraph *a.1* of the third paragraph of section 1029.8.36.0.0.11 of the Taxation Act, proposed by paragraph 4 of subsection 1, and wherever it appears in subparagraph *a.1* of the fourth paragraph of that section, proposed by paragraph 7 of subsection 1, by "\$350,000".

A handwritten signature in black ink, appearing to read "D. O. Ke" or similar, with a large flourish below it.

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Section 134

**AMENDMENT:**

Replace subsection 1 by the following subsection:

(1) Section 497 of the Act is amended by replacing “18%” in subparagraph *a* of the second paragraph by “17%”.

Adopted  


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Section 202

**AMENDMENT:**

Replace subsection 1 by the following subsection:

(1) Section 767 of the Act is amended by replacing “8.319/18” in subparagraph *a* of the first paragraph by “8.2485/17”.

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