



NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 82

**An Act respecting mainly the
implementation of certain provisions
of the Budget Speech of
10 March 2020**

Introduction

**Introduced by
Mr. Eric Girard
Minister of Finance**

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EXPLANATORY NOTES

This bill amends or enacts various legislative provisions mainly to implement certain measures contained in the Budget Speech delivered on 10 March 2020.

In order to fight against tax evasion and abusive tax avoidance in sectors presenting specific problems,

(1) the requirements concerning mainly the holding of a certificate from the Agence du revenu du Québec by personnel placement agencies and recruitment agencies for temporary foreign workers are strengthened;

(2) the powers of police forces and of the Agence du revenu du Québec with respect to the fight against tobacco smuggling are increased; and

(3) additional inspection and examination powers to inspectors in the remunerated passenger transportation sector are granted.

The Agence du revenu du Québec is entrusted with the administration of the dues to be paid by customers per trip under the Act respecting remunerated passenger transportation by automobile and the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile is enacted.

The Tax Administration Act is amended, on the one hand, to ensure that automated interventions during the recovery of a tax debt may be subject to fees for a first intervention and, on the other hand, to allow the use and communication of fiscal information in carrying out the Programme Service québécois d'identité numérique.

Certain time limits in taxation matters are suspended or extended.

The Individual and Family Assistance Act is amended to entrust the Government with the power to recognize, by regulation, for the purposes of eligibility for enhanced benefits under the Social Solidarity Program, the periods in which a person had a severely limited capacity for employment that in all likelihood prevented the person from acquiring economic self-sufficiency permanently or indefinitely or a handicap requiring exceptional care.

The amount taken annually from the proceeds of the tobacco tax to finance the Sports and Physical Activity Development Fund is increased.

With respect to corporate transparency, securities issued by business corporations, such as warrants or stock options, are required to be in registered form.

The Act respecting the Ministère des Ressources naturelles et de la Faune is amended to ensure that the management and development activities of the land are funded by the Territorial Information Fund and that all the income from such activities is credited to the fund.

Certain monetary administrative penalties issued by the Régie des alcools, des courses et des jeux are adjusted.

The Act respecting lotteries, publicity contests and amusement machines is amended to relax the rules applicable to international publicity contests that include contestants from Québec.

The Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) are amended to streamline the administrative process concerning prescription of certain formalities and to allow the transfer of investments to a former spouse.

The Institut de la statistique du Québec is entrusted, among other things, with the mission to ensure that researchers attached to a public body have better access, for research purposes, to information held by public bodies.

The Hydro-Québec Act is amended to defer until after the end of the fiscal year the transmission of information relating to the annual payments of financial assistance under the Financial Assistance for Investment Program.

Electricity rebates granted since 1 April 2020 under the Programme de rabais d'électricité applicable aux consommateurs de grande puissance desservis par les réseaux autonomes and the Programme de rabais d'électricité applicable aux consommateurs facturés au tarif « L » are to be taken into account in the value of the amount paid to the electric power distributor under the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund.

The Act respecting deposits with the Bureau général de dépôts pour le Québec is amended so that a tax refund allocated to stand in lieu of a guarantee required under the Mining Act can be administered by the Bureau général de dépôts pour le Québec.

The Civil Code is amended mainly to confer on the Government the power to determine by regulation categories of insurance contracts that may depart from certain applicable rules respecting liability insurance and classes of insureds that may take out such contracts.

From 1 April to 30 September 2020, a 0% rate of interest is applied for amounts that a person should have, but for their deferral, reimbursed to the Minister of Higher Education under the Act respecting financial assistance for education expenses.

The Act respecting the Société de développement et de mise en valeur du Parc olympique is amended in order to subject that body to the new provisions governing the budget estimates of bodies other than budget-funded bodies that come into effect on 1 April 2021.

The Deposit Institutions and Deposit Protection Act is amended to confer on the Minister of Finance the power to determine that that Act temporarily applies to a money deposit that would not otherwise be covered and to allow the application of the guarantee of the Autorité des marchés financiers to money deposits in a foreign currency.

Lastly, the bill contains transitional and consequential provisions required for its application.

LEGISLATION AMENDED BY THIS BILL:

- Civil Code of Québec;
- Tax Administration Act (chapter A-6.002);
- Individual and Family Assistance Act (chapter A-13.1.1);
- Health Insurance Act (chapter A-29);
- Act respecting deposits with the Bureau général de dépôts pour le Québec (chapter D-5.1);

- Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2);
- Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1);
- Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003);
- Hydro-Québec Act (chapter H-5);
- Tobacco Tax Act (chapter I-2);
- Taxation Act (chapter I-3);
- Act respecting the Institut de la statistique du Québec (chapter I-13.011);
- Deposit Institutions and Deposit Protection Act (chapter I-13.2.2);
- Act respecting lotteries, publicity contests and amusement machines (chapter L-6);
- Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);
- Act respecting labour standards (chapter N-1.1);
- Act respecting liquor permits (chapter P-9.1);
- Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1);
- Act respecting health services and social services (chapter S-4.2);
- Business Corporations Act (chapter S-31.1);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act respecting remunerated passenger transportation by automobile (chapter T-11.2);
- Act respecting the Société de développement et de mise en valeur du Parc olympique (2020, chapter 10).

REGULATIONS AMENDED BY THIS BILL:

- Regulation respecting fiscal administration (chapter A-6.002, r. 1);
- Regulation respecting personnel placement agencies and recruitment agencies for temporary foreign workers (chapter N-1.1, r. 0.1);
- Regulation respecting liquor permits (chapter P-9.1, r. 5);
- Regulation respecting the Québec sales tax (chapter T-0.1, r. 2);
- Regulation respecting remunerated passenger transportation by automobile, enacted by Order in Council 1046-2020 (2020, G.O. 2, 2791B).

REGULATION ENACTED BY THIS BILL:

- Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (*insert the year and chapter number of this Act as well as the number of the section of this Act that enacts the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile*).

Bill 82

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 10 MARCH 2020

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

FIGHT AGAINST TAX EVASION AND ABUSIVE TAX AVOIDANCE

DIVISION I

**PERSONNEL PLACEMENT AGENCIES AND RECRUITMENT
AGENCIES FOR TEMPORARY FOREIGN WORKERS**

TAX ADMINISTRATION ACT

1. Section 69.1 of the Tax Administration Act (chapter A-6.002), amended by section 3 of chapter 16 of the statutes of 2020, is again amended by adding the following subparagraph at the end of the second paragraph:

“(z.8) the Commission des normes, de l'équité, de la santé et de la sécurité du travail, in respect of information necessary for the purposes of subdivision 1 of Division VIII.2 of Chapter IV of the Act respecting labour standards (chapter N-1.1).”

TAXATION ACT

2. Title II of Book X.3 of Part I of the Taxation Act (chapter I-3), comprising sections 1079.8.25 to 1079.8.34, is repealed.

3. Section 1079.8.36 of the Act is amended by striking out “and 1079.8.30 to 1079.8.32”.

4. Section 1079.8.39 of the Act is amended by striking out “and 1079.8.30 to 1079.8.32” in the introductory clause.

5. Section 1079.8.41 of the Act is amended by striking out “For the purposes of this Book,” and “in accordance with Title I or II of this Book,”.

ACT RESPECTING LABOUR STANDARDS

6. The Act respecting labour standards (chapter N-1.1) is amended by inserting the following sections after section 92.7:

“92.7.1. To obtain, maintain or renew a licence, a personnel placement agency or a recruitment agency for temporary foreign workers must hold a valid certificate issued by the Agence du revenu du Québec.

The certificate shows that the agency has filed the returns and reports required under fiscal laws and that it has no overdue amount payable to the Minister of Revenue, in particular where recovery of such an amount has been legally suspended or arrangements have been made to ensure payment of the amount and the agency has not defaulted on the payment arrangements.

The certificate is valid until the end of the three-month period following the month in which it was issued.

An application for a certificate must be made in the manner provided for in section 1079.8.19 of the Taxation Act (chapter I-3).

“92.7.2. The Agence du revenu du Québec shall send the Commission any information required for the purposes of this subdivision.”

REGULATION RESPECTING PERSONNEL PLACEMENT AGENCIES AND RECRUITMENT AGENCIES FOR TEMPORARY FOREIGN WORKERS

7. Section 8 of the Regulation respecting personnel placement agencies and recruitment agencies for temporary foreign workers (chapter N-1.1, r. 0.1) is amended by replacing paragraph 2 by the following paragraph:

“(2) a valid certificate from Revenu Québec referred to in section 92.7.1 of the Act respecting labour standards (chapter N-1.1); or”.

8. Section 15 of the Regulation is amended

(1) by replacing the first paragraph by the following paragraph:

“A licence holder wishing to renew the licence must apply to the Commission using the form provided by the Commission. The licence holder must also send to the Commission a new declaration reporting any decision, order or de facto situation provided for in sections 10 and 11.”;

(2) by inserting “and that the licence holder holds a valid certificate from Revenu Québec” after “up-to-date” in the second paragraph.

9. Section 40 of the Regulation is amended by adding the following paragraph at the end:

“(4) the licence holder fails to comply with the obligation provided for in section 92.7.1 of the Act respecting labour standards (chapter N-1.1).”

DIVISION II

TOBACCO SMUGGLING

TAX ADMINISTRATION ACT

10. Section 40.1 of the Tax Administration Act (chapter A-6.002) is amended

(1) by inserting the following paragraph after the first paragraph:

“In addition, a member of the Sûreté du Québec or a member of a municipal police force who enters and searches a place under the third paragraph of section 40.1.0.1 may seize and remove, in addition to what is provided for in that paragraph, any thing which the member believes, on reasonable grounds, constitutes evidence of the commission of an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act or is used or has been used in the commission of the offence.”;

(2) by replacing “granted the written authorization provided for in section 40” in the second paragraph by “authorized the search”;

(3) by replacing “with this section” in the third paragraph by “with the first or second paragraph, as the case may be”.

11. Section 40.1.1 of the Act, amended by section 58 of chapter 12 of the statutes of 2020, is again amended

(1) by inserting “in particular concerning its execution,” after “circumstances,” in the sixth paragraph;

(2) by striking out the ninth paragraph.

12. Section 40.1.3 of the Act is amended

(1) by inserting the following paragraph after the first paragraph:

“When the order applied for concerns an inquiry relating to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under that Act, the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or a member of a municipal police force.”;

(2) by replacing “named in the order” in the second paragraph by “of the Agency, the member of the Sûreté du Québec or the member of a municipal police force named in the order”;

(3) by inserting “, a member of the Sûreté du Québec or a member of a municipal police force” after “Agency” in the fifth paragraph.

13. Section 40.5 of the Act is amended by striking out the third and fourth paragraphs.

14. Section 40.5.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Despite section 40.5, where a thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2), the Minister may destroy that thing or cause it to be destroyed as of the 30th day following the notification by registered mail or the service of a prior notice to the person from whom the thing was seized and to the persons who claim to have a right in the thing, if their identity is known, unless, before that day, any of those persons applies to a judge of the Court of Québec to establish that right to the possession of the thing and serves on the Minister a prior notice of not less than three clear days of the application.”

TOBACCO TAX ACT

15. Section 13.3.2 of the Tobacco Tax Act (chapter I-2) is amended

(1) by striking out “road”;

(2) by adding the following paragraph at the end:

“In addition, in the cases covered by the third paragraph of section 13.3 or the second paragraph of section 13.3.1, a member of the Sûreté du Québec, a member of a municipal police force or a person authorized by the Minister for such purposes may also cause a stopped vehicle to be removed and impounded in the nearest suitable place.”

DIVISION III

INSPECTIONS IN THE REMUNERATED PASSENGER TRANSPORTATION SERVICES SECTOR

§1.—*Amending provisions*

ACT RESPECTING THE QUÉBEC SALES TAX

16. Section 350.64 of the Act respecting the Québec sales tax (chapter T-0.1), enacted by section 59 of chapter 18 of the statutes of 2018, is amended by replacing “in sections 350.61 to 350.63” by “in any of sections 350.61 to 350.63 and 350.68 to 350.70”.

17. The Act is amended by inserting the following sections after section 350.67, enacted by section 59 of chapter 18 of the statutes of 2018:

“350.68. A person referred to in section 350.62 must display in the prescribed manner, in any vehicle the person uses in the course of carrying on the person’s taxi business, a document showing the registration number that the Minister assigned to that person under section 415 or 415.0.6, in such a manner that the document can be read by a passenger seated in the rear seat.

However, that obligation does not apply if the person supplies only passenger transportation services that are organized or coordinated through an electronic platform or system that allows recipients to read the registration number once the conditions of the trip have been agreed to in writing.

“350.69. A person referred to in section 350.62 must enter the prescribed information in a document, sign the document and, where applicable, have it signed by any other driver who uses a vehicle to supply services in the course of carrying on the person’s business and provide a copy to the driver.

Every driver must keep the original or a copy of the document, as the case may be, in the vehicle the driver uses to supply a passenger transportation service.

“350.70. Every driver referred to in section 350.69 must, at the request of a person authorized for that purpose by the Minister, either display a report containing the prescribed information on a device that is part of the equipment described in section 350.61 or provide the authorized person with a printed copy of the report or send it to the authorized person by a technological means.

“350.71. Where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62 or has reasonable grounds to believe that an offence under section 350.78 has been committed, the person may require the driver or the person who has the care or control of the vehicle to produce as identification either of the following documents that the Société de l’assurance automobile du Québec issued to that driver or that person:

(1) the permit referred to in section 18 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2); or

(2) where that driver or that person does not hold the permit mentioned in paragraph 1 and despite the second paragraph of section 61 of the Highway Safety Code (chapter C-24.2), the driver’s or the person’s driver’s licence.

“350.72. Where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62, the person may require the driver of the vehicle to stop the vehicle, at any place and at any reasonable time, so that an examination can be carried out to determine whether the obligations set out in this division are complied with. The driver must comply with such a requirement without delay.

The authorized person may also order that the vehicle not be moved if, as the case may be,

(1) the driver or the person who has the care or control of the vehicle refuses the examination provided for in the first paragraph;

(2) the document mentioned in the first paragraph of section 350.68 is not displayed in the prescribed manner or in accordance with what is provided for in that paragraph, or, where the second paragraph of that section applies, the electronic platform or system did not allow the recipient to read the registration number;

(3) the driver has not signed the document mentioned in section 350.69, has not kept the original or a copy of the document in the vehicle or refuses to produce it in accordance with section 350.74;

(4) the driver refuses either to display the report mentioned in section 350.70 or to provide a copy of the report or send it in the manner provided for in that section;

(5) the driver or the person who has the care or control of the vehicle refuses to produce identification in accordance with section 350.71;

(6) the driver produces or displays a document or report, required under any of sections 350.68 to 350.78, that contains inaccurate or incomplete information; or

(7) the person has reasonable grounds to believe that an offence under section 350.78 is being or has been committed.

Unless the authorized person decides otherwise, the vehicle must not be moved until the examination, which must be made with all due dispatch, is completed.

“350.73. Where a person authorized for that purpose by the Minister has reasonable grounds to believe that an offence under section 350.78 is being or has been committed, the person may require the driver of a vehicle to stop the vehicle, at any place and at any reasonable time, so that an examination can be carried out to determine whether the obligations set out in this division are complied with. The driver must comply with such a requirement without delay.

The authorized person may also, in such a case or in any of the situations described in subparagraphs 1 to 6 of the second paragraph of section 350.72, order that the vehicle not be moved.

Unless the authorized person decides otherwise, the vehicle must not be moved until a judge rules on the application referred to in section 40 or 40.1.0.1 of the Tax Administration Act (chapter A-6.002). The application must be made with all due dispatch.

“350.74. Where a person authorized by the Minister carries out a verification or an examination under any of sections 350.71 to 350.73, the person may require that the driver produce for examination the document or copy mentioned in section 350.69.

“350.75. In a case described in section 350.72 or 350.73, the authorized person may cause a vehicle stopped in contravention of Division II of Chapter II of Title VIII of the Highway Safety Code (chapter C-24.2) to be removed and impounded in the nearest suitable place.

In addition, in the case described in the third paragraph of section 350.73, the authorized person may also cause the vehicle to be removed and impounded in the nearest suitable place.

“350.76. The following commit an offence and are liable to a fine of not less than \$1,000 nor more than \$10,000:

(1) any person referred to in section 350.62 who

(a) neglects or fails to display, in a vehicle referred to in section 350.68, the document mentioned in the first paragraph of that section, in the prescribed manner or in accordance with what is provided for in that paragraph, or, where the second paragraph of that section applies, to ensure that the electronic platform or system allows recipients to read the registration number, or

(b) neglects or fails to fill out or sign the document mentioned in section 350.69 or to provide a copy of the document to any driver who acts on behalf of the person in the course of carrying on the person’s business;

(2) any driver referred to in section 350.69 who

(a) unless the driver is a person referred to in section 350.62, neglects or fails to sign the document mentioned in section 350.69,

(b) neglects or fails to keep in the vehicle the document or copy mentioned in section 350.69 or refuses to provide it in accordance with section 350.74, or

(c) refuses either to display the report mentioned in section 350.70 or to provide a copy of the report or send it in the manner provided for in that section; and

(3) any driver of a vehicle, or any person who has the care or control of the vehicle, who refuses to produce identification in accordance with section 350.71.

“350.77. A person commits an offence and is liable to a fine of not less than \$2,500 nor more than \$250,000, if the person

(1) neglects or fails to obey the signals or orders of an authorized person to whom section 350.72 or 350.73 refers; or

(2) produces or displays a document or report, required under any of sections 350.68 to 350.78, that contains inaccurate or incomplete information.

“350.78. The offences referred to in section 350.71, subparagraph 7 of the second paragraph of section 350.72 and the first paragraph of section 350.73 are the following:

(1) an offence under section 60.3 of the Tax Administration Act (chapter A-6.002) where it refers to section 350.63;

(2) an offence under section 60.4 of that Act where it refers to paragraph 2 of section 350.62; and

(3) an offence under section 61.0.0.1 of that Act where it refers to section 350.61 or paragraph 1 of section 350.62.”

18. Section 677 of the Act, amended by section 60 of chapter 18 of the statutes of 2018, by section 567 of chapter 14 of the statutes of 2019 and by section 247 of chapter 16 of the statutes of 2020, is again amended by inserting the following subparagraphs after subparagraph 33.9 of the first paragraph:

“(33.10) determine, for the purposes of the first paragraph of section 350.68, subparagraph 2 of the second paragraph of section 350.72 and subparagraph *a* of paragraph 1 of section 350.76, the prescribed manner;

“(33.11) determine, for the purposes of sections 350.69 and 350.70, the prescribed information;”.

REGULATION RESPECTING THE QUÉBEC SALES TAX

19. The Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by inserting the following after section 350.56.1R4:

“REMUNERATED PASSENGER TRANSPORTATION SERVICES

“350.68R1. A document referred to in the first paragraph of section 350.68 of the Act is displayed in the prescribed manner when the registration number shown on the document meets the following conditions:

(1) it is in black type on a white background;

(2) Arial typeface is used and the text, sized at least 48 points, is in bold;

(3) the minimum type height is 12 millimeters and the minimum width is 5 millimeters for the number 1 and 8 millimeters in any other case; and

(4) it is centered horizontally with the first two digits being followed by a single space and the following eight digits being arranged in two four-digit groups separated by a single space.

“350.69R1. The information that the person referred to in section 350.62 of the Act must enter in a document for the purposes of section 350.69 of the Act is the following:

(1) the name under which the person carries on a taxi business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name that is recorded in the enterprise register;

(2) the registration number assigned to that person under section 415 or 415.0.6 of the Act;

(3) the name of the driver of the vehicle used to supply services in the course of carrying on the person’s taxi business; and

(4) the capacity in which the driver acts, namely as a business operator or on behalf of a business operator.

“350.70R1. The following information must be included in the report referred to in section 350.70 of the Act that must be displayed or sent by the driver of a vehicle used in the course of carrying on a taxi business or a copy of which must be provided by the driver:

(1) the name under which the person referred to in section 350.62 of the Act carries on that business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name that is recorded in the enterprise register;

(2) the registration number assigned to that person under subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(3) the registration number assigned to that person under section 415 or 415.0.6 of the Act;

(4) the name of the driver;

(5) the number identifying the last transaction for which information was transmitted by the sales recording system used by the driver as well as the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable in respect of the supply;

(6) an indication that the last invoice was printed or sent by a technological means, or was both printed and sent by such a means;

(7) if the invoice was sent by a technological means, either the first four characters of the recipient's email address followed by six asterisks ("**") or six asterisks ("**") followed by the last four digits of the recipient's telephone number;

(8) the date, hour, minute and second, appearing on the invoice, at which the information referred to in paragraph 1 of section 350.62 of the Act was transmitted to the Minister;

(9) the number assigned to the transaction that appears on the invoice;

(10) the date, hour, minute and second at which the Minister processed that last transaction;

(11) the driver's sales summary beginning on 1 January of the year, which includes

(a) an indication of the year concerned,

(b) the total number of transactions,

(c) the number of transactions corresponding to the production of a closing receipt,

(d) the total value of all consideration paid or payable in respect of the supplies,

(e) the total of the goods and services tax paid or payable in respect of the supplies,

(f) the total of the tax paid or payable in respect of the supplies, and

(g) the total amount for the supplies that consists of the tax paid or payable, the goods and services tax paid or payable and the value of all consideration paid or payable in respect of the supplies;

(12) the unique identifier, assigned by the Minister, of the device referred to in section 350.70 of the Act;

(13) the unique identifier, assigned by the Minister, of the sales recording system used;

(14) the sales recording system's version identifier that is assigned by the designer and that corresponds to the parent version update;

(15) the date, hour, minute and second at which the driver connected to his user account;

(16) the date, hour, minute and second of the production of the report;

(17) a two-dimensional barcode (QR code format) that must include

(a) the information provided for in subparagraphs 2, 3, 5 and 8, subparagraphs *b* to *g* of subparagraph 11 and subparagraphs 12 to 16,

(b) the digital signature generated by the sales recording system in respect of the report, and

(c) the digital fingerprint of the digital certificate assigned by the Minister.

For the purposes of the first paragraph,

“goods and services tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“sales recording system” means a device that includes software which the Minister certified beforehand and of which the version used is allowed by the Minister;

“tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid.

“350.70R2. Despite section 350.70R1, the information provided for in subparagraphs 9 and 10 of the first paragraph of that section does not need to be provided if, for a reason beyond the driver’s control, the sales recording system was unable to receive that information when the last invoice was produced, in which case the missing information must be replaced by the mention “problème de communication”.”

§2.—*Transitional provision*

20. Until section 17, where it enacts paragraph 1 of section 350.71 of the Act respecting the Québec sales tax (chapter T-0.1), comes into force, section 350.71 of that Act, enacted by section 17, is to be read as follows:

“350.71. Despite the second paragraph of section 61 of the Highway Safety Code (chapter C-24.2), where a person authorized for that purpose by the Minister believes that a vehicle is being used to supply services in the course of carrying on a business referred to in section 350.62 or has reasonable grounds to believe that an offence under section 350.78 has been committed, the person may require the driver or the person who has the care or control of the vehicle to produce as identification the driver’s licence that the Société de l’assurance automobile du Québec issued to that driver or that person.”

CHAPTER II

DUES FOR REMUNERATED PASSENGER TRANSPORTATION

DIVISION I

AMENDING PROVISIONS

TAX ADMINISTRATION ACT

21. Section 12.0.3.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing “or section 1015 of the Taxation Act (chapter I-3)” in the second paragraph by “, section 1015 of the Taxation Act (chapter I-3) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)”.

22. Section 25.1.1 of the Act is amended by inserting “or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)” after “(chapter T-0.1)”.

23. Section 25.1.2 of the Act, amended by section 1 of chapter 16 of the statutes of 2020, is again amended by replacing “the Act respecting the Québec sales tax (chapter T-0.1) or to a refund to which the particular person may be entitled under that Act” in the second paragraph by “the Act respecting the Québec sales tax (chapter T-0.1) or section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), or to a refund to which the particular person may be entitled under that Act or because of the application of that section”.

24. The Act is amended by inserting the following section after section 30.6:

“30.7. Sections 30.5 and 30.6 apply, with the necessary modifications, in order to make an assessment in respect of an amount for which a person is liable under section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) or to determine a refund because of the application of that section 288, as the case may be.”

25. The Act is amended by inserting the following section after section 59.0.0.4:

“59.0.0.5. Every person who fails to send the form referred to in section 4 of the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile (*insert the year and chapter number of this Act as well as the number of the section of this Act that enacts the Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile*) in the manner set out in section 5 of that Regulation incurs a penalty equal to

(a) \$25 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is less than 5,001;

(b) \$50 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 5,000 but less than 10,001; or

(c) \$75 for each day, not exceeding 100, during which the failure continues, where the number of business operators concerned is greater than 10,000.”

26. Section 59.6 of the Act is amended by replacing “, 59.0.0.3 and 59.0.0.4” by “and 59.0.0.3 to 59.0.0.5”.

27. The Act is amended by inserting the following section after section 60.4:

“60.5. Every person who fails to collect the dues referred to in section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2), to keep an account of the dues, to render an account of the dues or to remit the dues to the Minister, in accordance with section 288 of that Act, is guilty of an offence and is liable to a fine of not less than \$200 for each day during which the failure continues.”

28. Section 61.0.1 of the Act is amended by inserting “or section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2)” after “(chapter T-0.1)” and “or any person who contravenes section 288.8 of that latter Act” after “requirement”.

29. Section 69.1 of the Act, amended by section 3 of chapter 16 of the statutes of 2020 and by section 1 of this Act, is again amended by adding the following subparagraph at the end of the second paragraph:

“(z.9) the Commission des transports du Québec, solely to the extent that the information is necessary for the exercise of its power to suspend or revoke an authorization it granted under the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).”

30. Section 93.2 of the Act is amended by adding the following paragraph at the end:

“(p) an assessment pursuant to section 288 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2).”

ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

31. Section 287 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) is amended

(1) by replacing the first paragraph by the following paragraphs:

“Dues of \$0.90 per trip must be paid by the customer, in addition to the fare. The dues do not apply to trips made as part of a contract referred to in

section 148 or of an agreement referred to in section 149, nor to the carpooling referred to in section 150.

The dues referred to in the first paragraph are allocated to the financing of a financial assistance program established by the Minister of Transport to compensate, to the extent provided for by the program, the persons or groups holding, on 19 March 2019, a taxi owner's permit issued before 15 November 2000.”;

(2) by adding the following paragraphs at the end:

“Anyone who makes available to the public the technological means referred to in section 93 is required to see to it that the means allows the person requesting a trip to be informed of the amount of the dues to be paid before agreeing to the maximum fare for the trip.

For the purposes of this section, a trip begins when the first passenger boards the vehicle and ends when the last passenger leaves the vehicle.”

32. Section 288 of the Act is replaced by the following sections:

“**288.** A person carrying on a taxi business within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1) who is required to be registered in accordance with section 407 or 407.1 of that Act or a person referred to in section 288.1 must, as a mandatary of the Minister of Revenue and in accordance with the conditions determined by government regulation,

(1) collect the dues when collecting the fare and keep an account of the dues; and

(2) render an account to the Minister of the dues that the person has collected or should have collected in a reporting period and, at the same time, remit to the Minister the amount of the dues.

A person is required to render an account even if no trip giving rise to dues is made in a reporting period.

The dues collected are credited to the Land Transportation Network Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), after deduction of any refunds and collection expenses.

“**288.1.** The person to whom the first paragraph of section 288 refers is a transportation system operator, or a service supplier of such an operator, that collects the fares electronically on behalf of a business operator and that entered into an agreement referred to in section 37.

The system operator or service supplier, as the case may be, that acts on behalf of a person who carries on a taxi business and that person are solidarily liable for the obligations set out in section 288.

“288.2. A person who is required to collect the dues under section 288 and who is registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is registered by the Minister in relation to that obligation. The Minister must assign a registration number to the person and notify the person of the registration number and the effective date of the registration.

“288.3. A service supplier of a transportation system operator referred to in section 288.1 that is not registered under Division I of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1) is required to be registered in relation to the supplier’s obligation to collect dues under section 288.

An application for registration is to be filed with the Minister in the prescribed form containing prescribed information before the day on which a fare is collected electronically by the supplier on behalf of a business operator for the first time.

The Minister may register the supplier applying for registration and, for that purpose, the Minister must assign a registration number to the supplier and notify the supplier of the registration number and the effective date of the registration.

“288.4. If the Minister has reason to believe that a service supplier that is not registered under section 288.3 is required to be registered and that the supplier has failed to apply for registration as and when required under that section, the Minister may send a notice that the Minister intends to register the supplier under section 288.6.

“288.5. A service supplier that receives the notice provided for in section 288.4 must apply for registration under section 288.3 or establish to the satisfaction of the Minister that the supplier is not required to be registered.

“288.6. The Minister may register a service supplier if, after 30 days after the day on which the notice provided for in section 288.4 was sent, the supplier has not applied for registration and the Minister is not satisfied that the supplier is not required to be registered, in which case the Minister must assign a registration number to the supplier and notify the supplier of the registration number and the effective date of the registration.

“288.7. The Minister may cancel the registration of a person if the Minister is satisfied that the registration is not required. Where the Minister cancels a registration, the Minister must notify the person of the cancellation and its effective date.

“288.8. A person who carries on a taxi business for which the fare of trips made by that person is no longer being collected on that person’s behalf, in its entirety, by a person referred to in section 288.1 must so inform the Minister in order to be registered in relation to the person’s obligation to collect dues under section 288.

“288.9. Any regulation made under section 288 comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation.

Such a regulation may also, once published and if it so provides, take effect from a date prior to its publication but not prior to 1 October 2021.

“288.10. The first paragraph of section 287 and sections 288 to 288.9 constitute a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002) and, for the purposes of that Act, the dues provided for in the first paragraph of section 287 are deemed to be duties.”

33. Section 307 of the Act is amended by inserting “, except the first paragraph of section 287 and sections 288 to 288.10, the administration of which falls under the responsibility of the Minister of Revenue” at the end.

REGULATION RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

34. Chapter IX of the Regulation respecting remunerated passenger transportation by automobile, enacted by Order in Council 1046-2020 (2020, G.O. 2, 2791B), comprising sections 85 to 98, is repealed.

DIVISION II

ENACTMENT OF THE REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

REGULATION RESPECTING THE DUES PROVIDED FOR IN SECTION 287 OF THE ACT RESPECTING REMUNERATED PASSENGER TRANSPORTATION BY AUTOMOBILE

35. The Regulation respecting the dues provided for in section 287 of the Act respecting remunerated passenger transportation by automobile, the text of which appears below, is enacted.

“REGULATION RESPECTING THE DUES PROVIDED FOR IN
SECTION 287 OF THE ACT RESPECTING REMUNERATED
PASSENGER TRANSPORTATION BY AUTOMOBILE

“**DIVISION I**

“INTERPRETATION

“**1.** In this Regulation,

“Act” means the Act respecting remunerated passenger transportation by automobile (chapter T-11.2);

“dues” means the dues payable under section 287 of the Act.

“**DIVISION II**

“COLLECTING, RECORDING AND RENDERING AN ACCOUNT OF
THE DUES

“**2.** Every person required to collect dues under section 288 of the Act must indicate the dues separately from the trip fare on any invoice or other document evidencing the trip as well as in the person’s registers.

The dues must be referred to on the invoice or other document and in the registers by their name, an abbreviation of their name or a similar designation. No other form of reference to the dues may be used.

“**3.** Where a person has charged to, or collected from, a customer an amount as or on account of dues in excess of the dues that were collectible, the person must adjust, refund or credit the excess amount in accordance with the rules set out in sections 447 and 449 of the Act respecting the Québec sales tax (chapter T-0.1), with the necessary modifications.

Where a person refunds or credits to a customer the entire fare paid for a trip, the person must also refund or credit the dues collected in respect of the trip.

“**4.** A person must render an account under section 288 of the Act in the prescribed form containing prescribed information for each reporting period referred to in the third paragraph in respect of that person.

The rendering of account must be made, where the person is a person referred to in section 288.1 of the Act, at the time for communicating information to Revenu Québec, provided for in the agreement to ensure compliance with government requirements regarding taxation entered into pursuant to section 37 of the Act. In any other case, it must be made at the time at which the person must file the return provided for in Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax (chapter T-0.1).

For the purposes of the first paragraph, a reporting period referred to in respect of a person is,

(1) where the person is referred to in section 288.1 of the Act, the period provided for, in relation to tax obligations, in the agreement to ensure compliance with government requirements regarding taxation entered into pursuant to section 37 of the Act; or

(2) in any other case, the person's reporting period for the purposes of Title I of the Act respecting the Québec sales tax.

“5. A person referred to in section 288.1 of the Act must send to the Minister by way of electronic filing, according to the terms and conditions determined by the Minister, the form provided for in section 4.”

DIVISION III

TRANSITIONAL PROVISIONS

36. An amount of dues outstanding on 1 October 2021, in relation to a report that was made to the Minister of Transport in accordance with section 89 of the Regulation respecting remunerated passenger transportation by automobile, enacted by Order in Council 1046-2020 (2020, G.O. 2, 2791B), becomes, on that date, an amount owed to the Minister of Revenue under a fiscal law.

37. Where section 288.3 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) applies in respect of a service supplier of a transportation system operator that entered into an agreement referred to in section 37 of that Act before 1 October 2021, that section 288.3 is to be read as if “the day on which a fare is collected electronically by the supplier on behalf of a business operator for the first time” in the second paragraph were replaced by “1 November 2021”.

38. From (*insert the date of assent to this Act*) to 30 September 2021, the Regulation respecting remunerated passenger transportation by automobile is to be read as if the first paragraph of section 90 were replaced by the following paragraph:

“When a business operator charges to or collects from a customer an amount of dues in excess of the dues that were collectible, the business operator must adjust, refund or credit that excess in accordance with the rules provided for in sections 447 and 449 of the Act respecting the Québec sales tax (chapter T-0.1), with the necessary modifications.”

CHAPTER III

RECOVERY FEES FOR A FIRST INTERVENTION IN RELATION TO THE COLLECTION OF A TAX DEBT

TAX ADMINISTRATION ACT

39. Section 12.0.3.1 of the Tax Administration Act (chapter A-6.002), amended by section 21, is again amended by striking out “of an employee of the Agency” in subparagraph *a* of the first paragraph.

REGULATION RESPECTING FISCAL ADMINISTRATION

40. Section 12.0.3.1R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended by replacing paragraph 1 by the following paragraph:

“(1) \$48, if a first intervention referred to in that section is made in respect of the person;”.

CHAPTER IV

USE AND COMMUNICATION OF FISCAL INFORMATION IN CARRYING OUT THE PROGRAMME SERVICE QUÉBÉCOIS D’IDENTITÉ NUMÉRIQUE

TAX ADMINISTRATION ACT

41. Section 69.0.0.7 of the Tax Administration Act (chapter A-6.002) is amended by inserting the following subparagraph after subparagraph *b.3* of the first paragraph:

“(b.4) the carrying out of the Programme Service québécois d’identité numérique, designated as an information resource project of government-wide interest by the Conseil du trésor under section 16.3 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03);”.

42. Section 69.1 of the Act, amended by section 3 of chapter 16 of the statutes of 2020 and by sections 1 and 29 of this Act, is again amended by adding the following subparagraph at the end of the second paragraph:

“(z.10) Infrastructures technologiques Québec, solely to the extent that the information is necessary for the carrying out of the Programme Service québécois d’identité numérique, designated as an information resource project of government-wide interest by the Conseil du trésor under section 16.3 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).”

CHAPTER V

SUSPENSION AND EXTENSION OF CERTAIN TIME LIMITS IN TAXATION MATTERS

43. The following time limits, in taxation matters, are suspended from 13 March 2020 until the 90th day following the day on which the public health emergency, declared throughout the territory of Québec by Order in Council 177-2020 dated 13 March 2020 and renewed in accordance with section 119 of the Public Health Act (chapter S-2.2), ends:

(1) the prescription periods applicable to an assessment or a determination under a fiscal law and to the recovery of a tax debt; and

(2) the time limit leading to the forfeit of a right provided for in section 1079.8.11 of the Taxation Act (chapter I-3).

44. The time limit to apply for an extension under section 93.1.3 of the Tax Administration Act (chapter A-6.002), which would have expired in the period beginning on 13 March 2020 and ending on 30 December 2020, is extended by six months or until 31 December 2020, if that date precedes the date of expiry of the time limit extended by six months.

CHAPTER VI

ELIGIBILITY FOR ENHANCED BENEFITS OF THE SOCIAL SOLIDARITY PROGRAM

INDIVIDUAL AND FAMILY ASSISTANCE ACT

45. Section 72 of the Individual and Family Assistance Act (chapter A-13.1.1) is amended by inserting the following paragraph after the first paragraph:

“For the purpose of calculating the elapsed time, the regulation may provide that the periods in which a person had a severely limited capacity for employment that in all likelihood prevented the person from acquiring economic self-sufficiency permanently or indefinitely or a handicap requiring exceptional care are considered, in the cases and on the conditions determined in the regulation.”

46. Section 133 of the Act is amended

(1) by inserting the following paragraph after paragraph 2:

“(2.1) prescribing, for persons referred to in the second paragraph of section 72, the periods that may be considered in calculating the time provided for in the first paragraph of that section and determining the cases in which and the conditions under which such periods are considered; and”;

(2) by replacing “second” in paragraph 3 by “third”.

CHAPTER VII

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

47. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

(1) by replacing “\$80,000,000” in the first paragraph by “\$90,000,000”;

(2) by replacing the second paragraph by the following paragraph:

“For the 2024–2025 fiscal year, the amount is \$89,000,000, for the 2025–2026 fiscal year, it is \$88,000,000, and for the 2026–2027 to 2029–2030 fiscal years, it is \$10,000,000.”

CHAPTER VIII

ISSUE OF INSTRUMENTS IN REGISTERED FORM

DIVISION I

AMENDING PROVISION

BUSINESS CORPORATIONS ACT

48. Section 56 of the Business Corporations Act (chapter S-31.1) is amended by adding the following sentence at the end: “Those evidences must be in registered form.”

DIVISION II

TRANSITIONAL PROVISION

49. A person who, before the coming into force of section 48, holds an instrument, certificate or other bearer document evidencing an exchange right, option or right to acquire shares that was issued by a business corporation governed by the Business Corporations Act (chapter S-31.1) may request that the corporation replace such a document by a document evidencing an exchange right, option or right to acquire shares that is in registered form; in such a case, the corporation must issue a document in registered form.

CHAPTER IX

MANAGEMENT AND DEVELOPMENT OF PUBLIC LAND

ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

50. Section 17.3 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) is amended by inserting the following paragraph after paragraph 1:

“(1.1) the sums collected under the Act respecting the lands in the domain of the State (chapter T-8.1) and programs for the development of lands in the domain of the State, other than the portion of those sums that a delegatee may keep under a management delegation agreement entered into under section 17.22;”.

51. Section 17.4 of the Act, amended by section 87 of chapter 17 of the statutes of 2020, is again amended, in the first paragraph,

(1) by inserting “2, 6, 6.1,” after “subparagraphs”;

(2) by striking out “and to finance the costs related to preparing programs for the development of lands in the domain of the State and to planning and drawing up land-use guidelines” at the end.

CHAPTER X

MONETARY ADMINISTRATIVE PENALTIES FOR LIQUOR PERMIT HOLDERS

ACT RESPECTING LIQUOR PERMITS

52. Section 85.1 of the Act respecting liquor permits (chapter P-9.1) is amended by replacing “3 litres” in paragraph 1 by “4 litres”.

REGULATION RESPECTING LIQUOR PERMITS

53. Section 32.1 of the Regulation respecting liquor permits (chapter P-9.1, r. 5) is amended

(1) by replacing “3 litres” in the introductory clause by “4 litres”;

(2) by replacing paragraph 1 by the following paragraphs:

“(1) \$300 if the quantity of alcoholic beverages is

(a) 1 litre or less of spirits;

(b) 1 litre or less of wine;

(c) 1.5 litres or less of beer;

“(1.1) \$500 if the quantity of alcoholic beverages is

(a) greater than 1 litre of spirits, but not exceeding 2 litres;

(b) greater than 1 litre of wine, but not exceeding 2 litres;

(c) greater than 1.5 litres of beer, but not exceeding 3 litres;”;

(3) by replacing “1 litre” and “2 litres” in subparagraph *a* of paragraph 2 by “2 litres” and “3 litres”, respectively;

(4) by replacing “2 litres” and “3 litres” in subparagraph *a* of paragraph 3 by “3 litres” and “4 litres”, respectively.

54. Section 32.5 of the Regulation is amended by replacing paragraph 1 by the following paragraphs:

“(1) \$300 if the quantity of alcoholic beverages is 1 litre or less;

“(1.1) \$500 if the quantity of alcoholic beverages is greater than 1 litre, but not exceeding 2 litres;”.

CHAPTER XI

PUBLICITY CONTESTS

ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES

55. Section 58 of the Act respecting lotteries, publicity contests and amusement machines (chapter L-6) is amended by striking out paragraph *c*.

56. Section 63 of the Act is amended by inserting “to a publicity contest in which the prizes are offered to a group of contestants including contestants from outside of Canada, even if the group also includes contestants from Québec, nor” after “does not apply”.

CHAPTER XII

WORKERS’ FUND

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L’EMPLOI

57. Sections 10.1 and 10.2 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération

et l'emploi (chapter F-3.1.2) are amended by replacing all occurrences of "the spouse" by "the spouse or former spouse".

58. Section 11 of the Act is amended by replacing "by a resolution adopted by the board of directors of the Fund" in paragraph 5 by "by the Fund".

59. Section 14.1 of the Act is amended

(1) by inserting ", a request for transfer made under section 10.1 or 10.2" after "section 9";

(2) by replacing "by a resolution adopted by the board of directors of the Fund" by "by the Fund".

60. Section 15 of the Act is amended by replacing "by by-law of the Fund" in the second paragraph by "by the Fund".

61. Section 40 of the Act is amended by replacing "by a resolution adopted by the board of directors of the Fund" by "by the Fund".

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

62. Sections 9.1 and 9.2 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) are amended by replacing all occurrences of "the spouse" by "the spouse or former spouse".

63. Section 10 of the Act is amended by replacing "by a resolution adopted by the board of directors of the Fund" in paragraph 5 by "by the Fund".

64. Section 11.1 of the Act is amended

(1) by inserting ", a request for transfer made under section 9.1 or 9.2" after "section 8";

(2) by replacing "by a resolution adopted by the board of directors of the Fund" by "by the Fund".

65. Section 12 of the Act is amended by replacing "by by-law of the Fund" in the second paragraph by "by the Fund".

66. Section 32 of the Act is amended by replacing "by a resolution adopted by the board of directors of the Fund" by "by the Fund".

TAXATION ACT

67. Section 776.1.4 of the Taxation Act (chapter I-3) is amended by inserting "or former spouse" after every occurrence of "spouse" in subparagraphs *a.1* and *b.1* of the first paragraph.

68. Section 776.1.4.1 of the Act is amended by inserting “or former spouse” after every occurrence of “spouse”.

CHAPTER XIII

ACCESS TO STATISTICAL DATA FOR RESEARCH PURPOSES

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

69. The Act respecting the Institut de la statistique du Québec (chapter I-13.011) is amended by inserting the following sections after section 2:

“2.1. The Institut’s mission is also to ensure the communication, for research purposes, of information held by public bodies to researchers attached to a public body, in accordance with Chapter I.2.

“2.2. For the purposes of this Act,

(1) a public body is a body referred to in section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1); and

(2) a researcher is attached to a public body

(a) where the researcher conducts research for that public body under a contract of employment or a service contract entered into with the public body,

(b) where the public body is an institution to which the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) applies and the researcher is a physician, dentist or pharmacist practising in a centre operated by that institution, or

(c) in any other case the Minister may determine by regulation.”

70. The Act is amended by inserting the following sections after section 8:

“8.1. A public body may communicate information for statistical purposes to a statistics body only under an agreement to which the Institut is a party.

The public body must, at the Institut’s request, communicate to the Institut the information covered by the agreement, on the terms and conditions stipulated in the agreement.

“8.2. A public body that obtains information for statistical purposes from a statistics body must inform the Institut of that fact in writing.”

71. Section 9 of the Act is amended by replacing the first paragraph by the following paragraphs:

“In the pursuit of its mission, the Institut may enter into an agreement with a public body to allow for the collection, exchange, transmission, analysis and distribution of information.

Any public body may communicate to the Institut the personal information necessary for the enforcement of such an agreement. The information is then communicated in accordance with the provisions of the agreement entered into with each public body concerned.”

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

“CHAPTER I.1

“DESIGNATED INFORMATION

“13.1. In addition to the provisions of this Act allowing the Institut to obtain information from a public body, the Government may designate information held by a public body so that it may, in accordance with this Act, be used by the Institut and communicated, for research purposes, to researchers attached to a public body, unless, in the latter case, the Government provides otherwise.

The information is designated by the Government on the joint recommendation of the Minister and the minister responsible for the public body holding the information. The Government shall identify the public body and may specify the conditions, terms and limits applicable to the use and communication of certain designated information by the Institut, in particular to ensure the protection of personal information.

The Institut shall, as soon as possible, send a copy of the designation document to the Commission d'accès à l'information.

“13.2. At the request of the Institut, a public body must communicate to the Institut the designated information that it holds and that is necessary for the purposes of this Act.

The Institut and the public body may enter into an agreement to that end.

“CHAPTER I.2

“COMMUNICATION, FOR RESEARCH PURPOSES, OF DESIGNATED INFORMATION TO RESEARCHERS ATTACHED TO A PUBLIC BODY

“DIVISION I

“GENERAL PROVISIONS

“**13.3.** This chapter applies to designated information that may be communicated for research purposes by the Institut to a researcher attached to a public body.

“**13.4.** The Institut shall publish on its website a list of the information to which this chapter applies, coupled with each public body holding such information.

“**13.5.** Designated information is communicated for research purposes by the Institut to a researcher attached to a public body, without it being necessary for the researcher to obtain an authorization from the Commission d'accès à l'information.

This section applies despite section 125 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

“**13.6.** Despite the first paragraph of section 13.5, a researcher attached to a public body is not required to obtain from the Institut communication of information to which this chapter applies

(1) where personal information is required as part of a research project requiring a survey with the persons concerned;

(2) where the information is held by a public body to which the researcher is attached; or

(3) in any other case the Minister may determine by regulation.

“DIVISION II

“COMMUNICATION REQUEST

“**13.7.** Any researcher attached to a public body who intends to obtain from the Institut communication of designated information for research purposes must request it in writing, in the form determined by the Institut.

Where the information includes personal information, the researcher must show in the request that

(1) the objective of the research project can only be achieved if that personal information is communicated;

(2) it is unreasonable to require that the researcher obtain the consent of the persons concerned;

(3) the communication and use of personal information as part of the researcher's research project are not prejudicial to the persons concerned and that the research project's expected benefits are in the public interest;

(4) the personal information will be used in a manner that will ensure its confidentiality; and

(5) only the personal information necessary for the research project is requested.

“13.8. The following documents must be submitted with the communication request provided for in section 13.7:

(1) a document establishing that the researcher is attached to a public body;

(2) the research protocol;

(3) if applicable, the decision of a research ethics committee relating to the research project concerned; and

(4) any other document the Minister may determine by regulation.

“DIVISION III

“COMMUNICATION AGREEMENT

“13.9. Once a researcher attached to a public body has provided the documents required under this Act and has shown, in the Institut's opinion, if applicable, that the conditions of the second paragraph of section 13.7 are met, the researcher may enter into a communication agreement with the Institut.

“13.10. The communication agreement must, in particular,

(1) provide for measures that ensure the protection of the information;

(2) determine the retention period that applies to information;

(3) provide for the destruction of the information at the expiry of the retention period;

(4) provide that the Institut and the Commission d'accès à l'information must be informed without delay

(a) of non-compliance with any condition set out in the agreement,

(b) of any failure to comply with the protection measures provided for in the agreement, and

(c) of any event that could breach the confidentiality of the information; and

(5) provide for the transmission to the Institut of information needed to maintain the register provided for in section 13.16.

Where the agreement concerns personal information, it must also stipulate that the information

(1) may be made accessible only to persons who need it to exercise their functions and who have signed a confidentiality agreement;

(2) may not be used for purposes other than those specified in the research protocol;

(3) may not be compared, combined or paired with any other information that has not been provided for in the research protocol; and

(4) may not be communicated, published or otherwise distributed in a form allowing the persons concerned to be identified.

“13.11. The Institut shall send a copy of any communication agreement to the Commission d'accès à l'information and to the public body that communicated to the Institut the information that is covered by the agreement within 30 days after the agreement is entered into.

“DIVISION IV

“COMMUNICATION OF DESIGNATED INFORMATION

“13.12. The Institut shall communicate the requested designated information to a researcher attached to a public body with whom a communication agreement was entered into and who, where the information had to be compared, combined or paired by the Institut, paid the fees payable for the creation of an information file.

“13.13. Information is to be communicated by appropriate means to ensure the protection of personal information that are determined by the Institut.

“13.14. The information may only be communicated in a form that does not allow the persons concerned to be identified directly.

“13.15. When notified that a case described in any of subparagraphs *a* to *c* of subparagraph 4 of the first paragraph of section 13.10 has occurred, the Institut shall, without delay, so notify the public body that communicated the information concerned to the Institut.

“DIVISION V

“REGISTER OF PUBLICATIONS

“13.16. The Institut shall keep on its website a register of result publications regarding research projects for which designated information was communicated in accordance with this chapter. The register must contain the following information for each publication:

- (1) the title and date of the publication;
- (2) the name of the researcher attached to a public body;
- (3) the name of each public body to which the researcher is attached; and
- (4) any other information considered relevant by the Institut.”

73. Section 26 of the Act is amended, in the second paragraph,

- (1) by replacing “section 10” in subparagraph 1 by “section 10 or 13.9”;
- (2) by replacing “director general” in subparagraph 3 by “Chief Statistician”.

74. The Act is amended by inserting the following after section 30:

“CHAPTER III.1

“REQUESTS FOR, USE OF AND RETENTION OF INFORMATION

“30.1. The Institut may request information in accordance with sections 8.1 and 13.2 and use such information as part of its mission and to the extent provided by this Act, only if it is necessary for the purposes of

- (1) an agreement entered into with a government department or body;
- (2) a communication agreement entered into under section 13.9 with a researcher attached to a public body;
- (3) any other agreement that may be entered into by the Institut, under which the public body that communicated to the Institut the information covered by the agreement must authorize its use; or
- (4) the carrying out of a mandate referred to in section 13.

Before entering into an agreement referred to in subparagraph 1 of the first paragraph, the Institut must send it, for information purposes, to every public body having communicated information covered by the agreement.

“30.2. The Institut shall destroy personal information communicated to it in accordance with sections 8.1 and 13.2 as soon as it is no longer necessary for the purposes of the agreement or mandate for which it was requested.

“30.3. The Institut shall establish governance rules regarding designated personal information it holds for the purpose of communicating it to researchers attached to a public body and have them approved by the Commission d'accès à l'information. The rules must, in particular, provide a framework for the protection, retention and destruction of the information and provide for the roles and responsibilities of the members of the personnel of the Institut throughout the life cycle of such information.

The rules must be submitted again to the Commission for approval every three years.

The Institut shall publish the rules on its website, except those that could hinder the protection measures applied to ensure the confidentiality and integrity of the information.

“CHAPTER III.2

“OVERSIGHT BY THE COMMISSION D'ACCÈS À L'INFORMATION

“30.4. The Commission d'accès à l'information shall oversee the application by the Institut of its governance rules with respect to the designated personal information held by the Institut for the purpose of communicating it to researchers attached to a public body.

“30.5. The Institut shall, at the request of the Commission d'accès à l'information, provide it with such information as it may require on the application of the rules referred to in section 30.4.

“30.6. After giving the Institut an opportunity to submit written observations, the Commission d'accès à l'information may make a recommendation to the Institut or order it to take the measures the Commission considers appropriate for the application of the rules.

“30.7. Sections 123.1 to 123.3, 133 and 134 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) apply for purposes of oversight by the Commission d'accès à l'information.”

75. Section 41 of the Act is amended by inserting the following paragraphs after paragraph 1:

“(1.1) contravenes a stipulation of a communication agreement referred to in section 13.9 to which the person is a party;

“(1.2) contravenes a confidentiality agreement that the person signed in accordance with subparagraph 1 of the second paragraph of section 13.10;”.

76. The Act is amended by inserting the following section after section 42:

“**42.1.** On an application made by the prosecutor and submitted with the statement of offence, the judge may impose on the offender, in addition to any other penalty, a further fine not exceeding the financial benefit realized by the offender as a result of the offence, even if the maximum fine has been imposed.”

77. The Act is amended by replacing all occurrences of “director general” and “director general’s” by “Chief Statistician” and “Chief Statistician’s”, respectively.

HEALTH INSURANCE ACT

78. Section 67 of the Health Insurance Act (chapter A-29) is amended by replacing “functions,” in the fifth paragraph by “functions. Unless the information is designated in accordance with section 13.1 of that Act, the information is disclosed”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

79. Section 19.2 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) in the first paragraph,

(a) by inserting “or a researcher attached to a public body” after “a professional”;

(b) by inserting “or obtain communication of all or part of such a record” after “to examine the record of a user”;

(2) by replacing “the professional’s project” in the second paragraph by “the project of the professional or of the researcher attached to a public body”;

(3) by inserting “or the authorized researcher attached to a public body” after “authorized professional” in the third paragraph;

(4) by adding the following paragraph at the end:

“For the purposes of this Act, a researcher is attached to a public body in the cases described in paragraph 2 of section 2.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011).”

80. The Act is amended by inserting the following section after section 19.2:

“19.3. When information obtained by a researcher attached to a public body in accordance with section 19.1 or 19.2 must, for the purposes of the researcher’s research project, be compared, combined or paired, including, if applicable, with information communicated to the researcher in accordance with Chapter I.2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), the researcher may communicate it to the Institut de la statistique du Québec to have the Institut compare, combine or pair it.

The information so communicated to the Institut may only be used for the purposes of that research project and must be destroyed once the project is completed.”

DIVISION II

TRANSITIONAL PROVISION

81. Unless the context indicates otherwise, in any Act, regulation or other document, a reference to the director general of the Institut de la statistique du Québec is a reference to the Chief Statistician of the Institut de la statistique du Québec.

CHAPTER XIV

INFORMATION RELATING TO AMOUNTS TO BE PAID INTO THE SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

HYDRO-QUÉBEC ACT

82. Section 15.1.2 of the Hydro-Québec Act (chapter H-5) is amended by replacing “must be submitted with the financial data referred to in section 15.1” in the second paragraph by “in respect of each of the Government’s fiscal years must be sent to the Minister of Finance by the Company not later than 15 April following the end of the fiscal year concerned”.

ACT RESPECTING THE FINANCIAL ASSISTANCE FOR INVESTMENT PROGRAM AND ESTABLISHING THE SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR INVESTMENT FUND

83. Section 25 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1) is amended by replacing “must be submitted with the financial data referred to in section 15.1” in the second paragraph of section 15.1.2 of the Hydro-Québec Act (chapter H-5) that it replaces by “in respect of each of the Government’s fiscal years must be sent to the Minister of Finance by the Company not later than 15 April following the end of the fiscal year concerned”.

CHAPTER XV

FINANCIAL ASSISTANCE IN THE FORM OF AN ELECTRICITY REBATE

84. Despite any inconsistent provision, the electricity rebates granted during the period between 1 April 2020 and the date of coming into force of the first ministerial order made under the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (chapter P-30.1.1), pursuant to the Programme de rabais d'électricité applicable aux consommateurs de grande puissance desservis par les réseaux autonomes, set out in Order in Council 1285-2019 (2020, G.O. 2, 146, French only), and the Programme de rabais d'électricité applicable aux consommateurs facturés au tarif «L», set out in Order in Council 1286-2019 (2020, G.O. 2., 150, French only), are deemed to be financial assistance paid under that Act in respect of which the Minister pays the electric power distributor the amount provided for in the first paragraph of section 11 of that Act.

CHAPTER XVI

ALLOCATION OF A TAX REFUND

ACT RESPECTING DEPOSITS WITH THE BUREAU GÉNÉRAL DE DÉPÔTS POUR LE QUÉBEC

85. Section 1 of the Act respecting deposits with the Bureau général de dépôts pour le Québec (chapter D-5.1) is amended by inserting “or allocated by the Minister of Revenue in accordance with section 31.1.0.1 of the Tax Administration Act (chapter A-6.002)” after “(chapter A-6.001)” in subparagraph 2 of the second paragraph.

CHAPTER XVII

DEPARTURE FROM CERTAIN APPLICABLE RULES RESPECTING LIABILITY INSURANCE

CIVIL CODE OF QUÉBEC

86. Article 2503 of the Civil Code of Québec is amended by adding the following paragraph at the end:

“However, the Government may, by regulation, determine categories of insurance contracts that may depart from those rules and from the rule set out in article 2500, as well as classes of insureds that may be covered by such contracts. The Government may also prescribe any standard applicable to those contracts.”

CHAPTER XVIII

INTEREST ON THE REIMBURSEMENT OF FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

87. Despite any inconsistent provision, the rate of interest prescribed in section 73 of the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) applicable to the payment of interest by the borrower referred to in section 42.1 of the Act respecting financial assistance for education expenses (chapter A-13.3), the rate of interest to be paid by the borrower in default and prescribed in section 80 of that Regulation and the rate of interest described in section 101 of that Regulation are 0% for the period from 1 April to 30 September 2020.

CHAPTER XIX

BUDGET ESTIMATES OF THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE

88. Section 36 of the Act respecting the Société de développement et de mise en valeur du Parc olympique (2020, chapter 10) is repealed.

CHAPTER XX

DEPOSIT INSURANCE

DEPOSIT INSTITUTIONS AND DEPOSIT PROTECTION ACT

89. Section 1.1 of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2) is amended by adding the following paragraph at the end:

“Despite the preceding paragraphs, the Minister may, exceptionally and for a period determined by the Minister but not exceeding two years, determine that this Act applies to a deposit to which it does not otherwise apply.”

90. Section 33.1 of the Act is amended by striking out the second sentence of the second paragraph.

CHAPTER XXI

FINAL PROVISIONS

91. The provisions of this Act come into force on *(insert the date of assent to this Act)*, except

(1) Chapter IX, comprising sections 50 and 51, and section 88, which come into force on 1 April 2021;

(2) Chapter III, comprising sections 39 and 40, which comes into force on 1 June 2021;

(3) Division I of Chapter I, comprising sections 1 to 9, which comes into force on 1 September 2021;

(4) sections 21 to 37, which come into force on 1 October 2021; and

(5) section 17, where it enacts paragraph 1 of section 350.71 of the Act respecting the Québec sales tax (chapter T-0.1), which comes into force on the date to be set by the Government.

