

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 121.1 (section 1029.8.61.19.1 of the Taxation Act)

Insert after section 121:

121.1. (1) Section 1029.8.61.19.1 of the Act is amended, in subparagraph a of the first paragraph,

(1) by replacing the portion before subparagraph i by the following:

“(a) for the purpose of computing the amount for the first level, an eligible dependent child to whom subparagraph i of subparagraph c of the second paragraph of section 1029.8.61.18 refers is a child described in the first paragraph of section 1029.8.61.19 who is, according to the prescribed rules in the case of a situation described in subparagraph i or ii, in any of the following situations:”;

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

“iii. the child is under two years of age at the beginning of the particular month and

(1) has an established serious chronic disease, without known treatment, and presents both serious, multiple and persistent disabilities, including very severe motor disabilities, and a significant and persistent daily symptomatology requiring multiple complex medical care, or

(2) has a neurogenetic, congenital or metabolic disease, without known treatment, that limits life expectancy to childhood and is associated with a very significant symptomatology from the first months of life due to serious, multiple and persistent disabilities; and”.

(2) Subsection 1 applies, for a particular month that is subsequent to the month of June 2024, in respect of an application to obtain or reassess the supplement for handicapped children requiring exceptional care that is filed with Retraite Québec after 30 June 2024, and in respect of an application to obtain such

a supplement that is filed with Retraite Québec before 1 July 2024 for which no decision has been rendered before that date.

adopté
RLL

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 121.2 (section 1029.8.61.19.4.1 of the Taxation Act)

Insert after section 121.1:

121.2. (1) The Act is amended by inserting the following section after section 1029.8.61.19.4:

"1029.8.61.19.4.1. For the purposes of subparagraph iii of subparagraph a of the first paragraph of section 1029.8.61.19.1, the following rules apply:

- (a) a child presents very severe motor disabilities only if
 - i. the child has oral-motor disabilities that entail significant feeding issues, and
 - ii. the child has global motor abilities that remain lower than those of an average healthy child a quarter of the child's age, despite the application of recommended treatments;
- (b) the complex medical care required by a significant and persistent daily symptomatology presented by a child is that which
 - i. is administered on a daily basis and for which the care routine presents a significant burden,
 - ii. is administered for the child's survival, as it compensates for the dysfunction of an organ or system,
 - iii. is not frequently administered to children in the child's age group, and
 - iv. requires specialized equipment or a person to be available at all times to respond to any change in the child's clinical condition; and

(c) a disease is considered as limiting life expectancy to childhood if the disease is associated with death occurring before the age of 18 years among the majority of children with this disease, despite optimal care.

In assessing, for the purposes of subparagraph a of the first paragraph, the condition of a child born prematurely in relation to the child's development, the child's age is adjusted by subtracting the number of weeks of prematurity, until the age of 36 months."

(2) Subsection 1 applies, for a particular month that is subsequent to the month of June 2024, in respect of an application to obtain or reassess the supplement for handicapped children requiring exceptional care that is filed with Retraite Québec after 30 June 2024, and in respect of an application to obtain such a supplement that is filed with Retraite Québec before 1 July 2024 for which no decision has been rendered before that date.

Adopté
ML

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 64 (section 737.18.17.5.1 of the Taxation Act)

Replace "first large investment project" in the portion of the fifth paragraph of proposed section 737.18.17.5.1 before subparagraph a by "second large investment project".

Adopté

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 14 (section 19.0.0.4 of the Act constituting Capital régional et
coopératif Desjardins)

Insert “in relation to a new or substantially renovated income-producing immovable situated in Québec” after “real estate sector” in paragraph 2 of proposed section 19.0.0.4.

Adopté

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 26 (section 19.5 of the Act to establish Fondation, le Fonds
de développement de la Confédération des syndicats
nationaux pour la coopération et l'emploi)

Insert "in relation to a new or substantially renovated income-producing immovable
situated in Québec" after "real estate sector" in paragraph 3 of proposed section 19.5.

Adopté

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 41 (section 15.0.5 of the Act to establish the Fonds de
solidarité des travailleurs du Québec (F.T.Q.))

Insert "in relation to a new or substantially renovated income-producing immovable situated in Québec" after "real estate sector" in paragraph 3 of proposed section 15.0.5.

Adopté

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 83 (section 776.1.4.2.1 of the Taxation Act)

1. Replace the portion before the second paragraph of proposed section 776.1.4.2.1 by:

83. The Act is amended by inserting the following sections after section 776.1.4.2:

“776.1.4.2.1. In no case may an individual deduct an amount under section 776.1.1 for a particular taxation year that ends after 31 December 2026, or section 776.1.2 for a subsequent year, in respect of an amount paid for the acquisition, after that date, of a share referred to in section 776.1.1, where the individual's taxable income for the individual's base year, in relation to the particular taxation year, exceeds the amount in dollars mentioned in paragraph *d* of section 750 that, with reference to section 750.2, is applicable for that base year.

2. Strike out subsection 2.

Adopté

AMENDMENT

Bill 49

**AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE
BUDGET SPEECH DELIVERED ON 21 MARCH 2023 AND TO CERTAIN
OTHER MEASURES**

SECTION 84 (section 776.1.5 of the Taxation Act)

Replace by:

84. Section 776.1.5 of the Act is amended by adding the following paragraphs at the end:

“Where an individual who avails himself of section 776.1.1 for a particular taxation year that ends after 31 December 2026, or section 776.1.2 for a subsequent year, in respect of a share acquired after that date, was not resident in Canada throughout the base year, in relation to the particular taxation year, the individual shall attach to the fiscal return referred to in the first paragraph to be filed for the particular taxation year or the subsequent year, as the case may be, a statement of income for the base year and a copy of any document constituting proof of payment of an amount that would have been deductible in computing the individual’s taxable income for the base year, if applicable, had the individual been resident in Québec throughout the base year.

Where an individual who avails himself of section 776.1.1 for a particular taxation year that ends after 31 December 2026, or section 776.1.2 for a subsequent year, in respect of a share acquired after that date, was resident in Canada throughout the base year, in relation to the particular taxation year, but was not resident in Québec on the last day of that base year, the individual shall attach to the fiscal return referred to in the first paragraph to be filed for the particular taxation year or the subsequent year, as the case may be, either a copy of the fiscal return that the individual filed for the base year under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or a statement of income for the base year, and a copy of any document constituting proof of payment of an amount that would have been deductible in computing the individual’s taxable income for the base year, if applicable, had the individual been resident in Québec throughout the base year.”

Adopté