

**AMENDMENT**

**Bill 85**

**AN ACT TO AMEND VARIOUS PROVISIONS FOR THE MAIN PURPOSE OF  
REDUCING REGULATORY AND ADMINISTRATIVE BURDEN**

**SECTION 22** (section 24.1.1 of the Act respecting the Société des  
alcools du Québec)

1. Replace paragraph 1 by:

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

“The artisan producers cooperative permit authorizes the holder, in the cases and on the conditions prescribed by regulation, to

(1) distil the fermented press residues, fermented must and alcoholic beverages derived from the production of the members of the cooperative, on their behalf; and

(2) press the raw materials and filter and bottle the alcoholic beverages of the members of the cooperative, on their behalf.”

2. Replace paragraph 4 by:

(4) by striking out “exclusively” and “whose permit authorizes them to make alcohol and spirits” in the fourth paragraph.

*adopté NB*

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**SECTION 38** (section 3 of the Regulation respecting the conditions applicable to production, bottling and delivery by a subcontractor on behalf of the holder of a small-scale production permit)

In proposed section 3, insert "distilled," after "he makes" in paragraph 1 and "distils" after "raw materials or" in paragraph 2.

*adopte NB*

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**SECTION 10** (section 1.3.6.7.6 of the Regulation respecting food)

Replace "\$609" by "\$625".

*adopté NB*

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**SECTION 10.1** (section 2.1.2 of the Regulation respecting food)

Insert after section 10:

**10.1.** Section 2.1.2 of the Regulation is amended by adding the following sentence at the end of the second paragraph: "In addition, a person may, with the operator's authorization, be accompanied by a dog in an outside public service area."

*adopte NB*

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**SECTION 10.2** (section 69.0.0.1 of the Tax Administration Act)

Insert after the heading of Chapter II:

**TAX ADMINISTRATION ACT**

**10.2.** Section 69.0.0.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following paragraph at the end:

“The name of a prescribed person referred to in the first paragraph of section 677R9.0.1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) who sells or delivers beer that must be in a container identified in accordance with the Regulation respecting the prescribed manner of identifying a beer container (chapter T-0.1, r. 1), or who causes such beer to be made under agreement by another person, and the brand of that beer are also public information.”

*adopté NB*

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**SECTION 10.3** (section 677 of the Act respecting the Québec sales tax)

Insert after proposed section 10.2:

**ACT RESPECTING THE QUÉBEC SALES TAX**

**10.3.** Section 677 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by replacing subparagraph 22 of the first paragraph by the following subparagraph:

“(22) determine that any beverage of a prescribed class intended for use or consumption in an establishment described in paragraph 18 of section 177, or outside such establishment, must be in a container identified as prescribed by the Minister or of a prescribed size and must be sold and delivered in that container, prescribe that such containers are to be used exclusively by the establishment and determine which persons are prescribed persons for the purposes of such obligations in respect of a beverage of a prescribed class and which requirements are applicable to such persons;”.

*adopté NB*

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**SECTION 10.4 (section 677R1 of the Regulation respecting the Québec  
sales tax)**

Insert before section 11:

**10.4.** Section 677R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by replacing "677R9.2" in the first paragraph by "677R9.2.1".

*adopted NB*

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**SECTION 10.5 (section 677R9.0.1 of the Regulation respecting the Québec  
sales tax)**

Insert after proposed section 10.4:

**10.5.** The Regulation is amended by inserting the following after section 677R9:

**“Prescribed persons**

**“677R9.0.1.** For the purposes of subparagraph 22 of the first paragraph of section 677 of the Act, a person is a prescribed person at a particular time in a calendar year if the person holds a brewer’s permit or a beer distributor’s permit issued under the Act respecting the Société des alcools du Québec (chapter S-13) and the person’s average annual number of litres of beer sold in Québec in the three calendar years preceding the particular time exceeds 15,000,000.

The following persons are also prescribed persons at a particular time in a calendar year in respect of beer:

(1) a person who makes that beer under agreement at the request of a prescribed person referred to in the first paragraph who must, at the particular time, comply with the obligations set out in the first paragraph of sections 677R9.1 and 677R9.1.1;

(2) a person who holds a beer distributor’s permit issued under the Act respecting the Société des alcools du Québec and who delivers that beer, where the beer is also being delivered, in that calendar year, by a prescribed person referred to in the first paragraph who acts as an agent within the meaning of that Act and who must, at the particular time, comply with the obligations set out in the first paragraph of sections 677R9.1 and 677R9.1.1; and

(3) the Société des alcools du Québec, when it sells that beer to the holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises issued under the Act respecting liquor permits (chapter P-9.1), other than an event permit.

For the purposes of the first paragraph, the following rules apply:

(1) if the person is, at the particular time, associated with another person, within the meaning of section 5 of the Act, the number of litres of beer sold by the person in a calendar year corresponds to the total number of litres of beer sold, during that year, by the person and by the other person;

(2) if the person is, at the particular time, a corporation resulting from the amalgamation of two or more corporations:

(a) the number of litres of beer sold by the person in a calendar year preceding the amalgamation corresponds to the total number of litres of beer sold, during that year, by each amalgamated corporation; and

(b) the number of litres of beer sold by the person in the calendar year in which the amalgamation occurs corresponds to the total number of litres of beer sold, during that year, by the person and by each amalgamated corporation;

(3) if the person continues to carry on the business of another person before the particular time, the number of litres of beer sold by the person in the calendar year in which the person continues to carry on the business or during a year preceding that year corresponds to the total number of litres of beer sold, during that year, by the person and by the other person; and

(4) if a person, other than a person referred to in subparagraph 2 or 3, began to carry on their business in one of the three calendar years preceding the particular time, the average annual number of litres of beer sold by the person must be calculated taking into account only the complete calendar years in which the business was carried on.

For the purposes of subparagraph 3 of the third paragraph, a person continues to carry on the business of another person if

(1) the person acquires all or substantially all of the assets of the other person's business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person's business."

*adopté NB*

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**SECTION 11** (section 677R9.1 of the Regulation respecting the Québec  
sales tax)

Replace by:

**11.** Section 677R9.1 of the Regulation is replaced by the following section:

**“677R9.1.** Beer that is sold or delivered by a prescribed person referred to in section 677R9.0.1 and that is intended for use or consumption in an establishment shall be in an identified container and shall be sold and delivered to the consumer in such a container.

The first paragraph does not apply

(1) to beer that is made in the establishment for use or consumption in that establishment;

(2) to beer that is made under agreement by a prescribed person referred to in the first paragraph of section 677R9.0.1 at the request of a holder of a brewer’s permit issued under the Act respecting the Société des alcools du Québec (chapter S-13) who is not such a prescribed person; or

(3) to beer that is sold or delivered by a prescribed person referred to in the first paragraph of section 677R9.0.1 during the period, not exceeding one year, that begins on the day on which that person becomes such a prescribed person and that ends on the day preceding the day on which the person begins to sell or deliver beer in identified containers.”

*adopté NB*

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**SECTION 12** (section 677R9.1.1 of the Regulation respecting the Québec sales tax)

Replace by:

**12.** Section 677R9.1.1 of the Regulation is replaced by the following section:

**“677R9.1.1.** Beer that is sold or delivered by a prescribed person referred to in section 677R9.0.1 and that is intended to be sold, by the holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises issued under the Act respecting liquor permits (chapter P-9.1), for take out or delivery accompanied by food prepared by the holder shall be in an identified container and shall be sold and delivered to the consumer in such a container.

The first paragraph does not apply

(1) to beer that is made in the holder's establishment;

(2) to beer that is made under agreement by a prescribed person referred to in the first paragraph of section 677R9.0.1 at the request of a holder of a brewer's permit issued under the Act respecting the Société des alcools du Québec (chapter S-13) who is not such a prescribed person; or

(3) to beer that is sold or delivered by a prescribed person referred to in the first paragraph of section 677R9.0.1 during the period, not exceeding one year, that begins on the day on which that person becomes such a prescribed person and that ends on the day preceding the day on which the person begins to sell or deliver beer in identified containers.”

*adopté NB*

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**SECTION 12.1** (section 677R9.2.1 of the Regulation respecting the Québec sales tax)

Insert after section 12:

**12.1.** The Regulation is amended by inserting the following after section 677R9.2:

**“Requirements applicable to prescribed persons**

**“677R9.2.1.** For the purposes of subparagraph 22 of the first paragraph of section 677 of the Act, a prescribed person referred to in section 677R9.0.1, except the Société des alcools du Québec, shall indicate, on the invoice the person provides to the holder of a permit authorizing the sale of alcoholic beverages for consumption on the premises issued under the Act respecting liquor permits (chapter P-9.1), either of the following:

- (1) the mention “CSP” next to each brand of beer that the person sells or delivers to the permit holder and that must be in an identified container; or
- (2) the mention that all the beer the person sells or delivers to the permit holder must be in identified containers.

A prescribed person referred to in the first paragraph of section 677R9.0.1 shall also file with the Minister, without delay after the time the person begins to sell or deliver beer in identified containers, an information return listing the brands of that beer and of the beer the person causes to be made under agreement by another person.

If a prescribed person referred to in the first paragraph of section 677R9.0.1 finds that information submitted in an information return containing such a list that the person has filed with the Minister is erroneous or incomplete or if there is a change relating to any such information, the person shall update the list without delay.”

*adopte NB*

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**SECTION 97.2**

Insert before section 98:

**97.2.** If, immediately before 1 August 2025, a person is a prescribed person referred to in the first paragraph of section 677R9.0.1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2), enacted by section 10.5 of this Act, the person must file with the Minister of Revenue, not later than 1 August 2025, an information return listing the brands of beer the person sells or delivers and that must be in identified containers and of the beer the person causes to be made under agreement by another person.

In addition, if a person becomes, at a particular time during the period beginning on 1 August 2025 and ending on 31 August 2025, such a prescribed person, the person must file with the Minister of Revenue, without delay after the particular time, the information return referred to in the first paragraph.

The provisions of this section are deemed to be a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002).

*adopté NB*

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**SECTION 75.1 (section 78.1 of the Act to improve support for persons and  
to simplify the social assistance regime)**

Insert after section 75:

**CHAPTER X.1  
PROVISIONS CONCERNING SOCIAL ASSISTANCE**

**ACT TO IMPROVE SUPPORT FOR PERSONS AND TO SIMPLIFY THE SOCIAL  
ASSISTANCE REGIME**

**75.1.** The Act to improve support for persons and to simplify the social assistance regime (2024, chapter 34) is amended by inserting the following section after section 78:

**“78.1.** Until the date preceding the date of coming into force of section 20 of this Act,

(1) section 83.28 of the Individual and Family Assistance Act (chapter A-13.1.1), as enacted by section 40 of this Act, is to be read as if “Last Resort Financial Assistance Program” were replaced by “Social Assistance Program, the Social Solidarity Program”; and

(2) the first paragraph of section 89 of the Individual and Family Assistance Act is to be read as if “financial assistance program” were replaced by “social assistance program”.”

*adopté NB*

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**SECTION 97.1 (section 71 of the Regulation respecting financial  
assistance for education expenses)**

Insert after section 97:

**CHAPTER XIII.1**

**PROVISIONS CONCERNING FINANCIAL ASSISTANCE FOR EDUCATION  
EXPENSES**

**REGULATION RESPECTING FINANCIAL ASSISTANCE FOR EDUCATION  
EXPENSES**

**97.1.** Section 71 of the Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) is amended:

- (1) in the first paragraph,
  - (a) by replacing “banker’s acceptance rate” by “CORRA rate”;
  - (b) by inserting “increased by 11 basis points,” after “the rate of interest is fixed,”;
- (2) by replacing the second paragraph by the following paragraph:

“The expression “CORRA rate” means the Canadian Overnight Repo Rate Average, administered and published by the Bank of Canada or any successor administrator.”

*adopté NB*

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**SECTION 99.1**

Insert after section 99:

**99.1.** Section 97.1 of this Act has effect from 1 August 2024.

*adopte NB*

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**SECTION 86 (section 15.1 of the Act respecting hours and days of  
admission to commercial establishments)**

Replace “, for the competitiveness of certain commercial establishments, of changing the hours and days of admission applicable to them” in the first paragraph of proposed section 15.1 by “ of changing the hours and days of admission applicable to certain commercial establishments, in particular on their competitiveness, on workers and on consumers”.

*adopte NB*

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**SECTION 100**

1. Insert before paragraph 1:

(0.1) the provisions of section 75.1, which come into force on the later of the date of assent to this Act and 1 April 2025;

2. Replace paragraph 3 by:

(3) the provisions of sections 10.2, 10.4 and 11 to 12.1, which come into force on 1 September 2025;

*adopté NB*

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**SECTION 86** (section 15.1 of the Act respecting hours and days of  
admission to commercial establishments)

Replace “, which may set out” in the second paragraph of proposed section 15.1 by “. Those rules must provide that the public may not be admitted to a commercial establishment for consecutive periods of 24 hours. In addition, the rules must set out”.

*adapté NB*