



NATIONAL ASSEMBLY OF QUÉBEC

SECOND SESSION

FORTY-THIRD LEGISLATURE

Bill 4

**An Act respecting the implementation
of certain provisions of the Budget
Speech of 25 March 2025
and amending other provisions**

Introduction

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

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EXPLANATORY NOTES

This bill amends or enacts legislative provisions, in particular to implement certain measures contained in the Budget Speech delivered on 25 March 2025.

The bill amends the Act respecting the Québec Pension Plan to specify that the presumption according to which work is deemed to be performed in Québec applies only if the work is performed in Canada. It changes the calculation of the base plan benefits of the Québec Pension Plan by providing for the exclusion of the months for which a person receives a reduced income replacement indemnity from the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

The bill amends the Highway Safety Code and the Regulation respecting road vehicle registration mainly to increase from \$40,000 to \$62,500 the value of a vehicle for which an owner must pay an additional duty and to abolish the exemption applicable to electric vehicles and plug-in hybrid electric vehicles on the portion of their value between \$40,000 and \$75,000. It puts in place an additional duty payable in respect of electric vehicles and plug-in hybrid electric vehicles to obtain the registration of a vehicle and the right to operate it or to retain the right to operate a registered vehicle.

The Act respecting the Institut de la statistique du Québec is amended, in particular, to specify the rules that apply when the Institut de la statistique du Québec and a public body enter into an agreement involving the collection of information by the Institut, and to broaden the process for designating the information that may be held and used by the Institut and communicated, for research purposes, to researchers attached to a public body.

The Code of Civil Procedure is amended to change the calculation formula used to determine the seizable portion of a support debtor's income as well as the seizure percentage, and to provide that judicially awarded support intended to provide for a child of full age is also excluded from the debtor's seizable income.

The Act to facilitate the payment of support is amended mainly to

(1) provide that a support debtor who is receiving financial assistance under a measure or program provided for by the Individual and Family Assistance Act is exempt from furnishing and maintaining security in the course of the collection of the support payment; and

(2) allow the Minister of Finance to determine, where a state of emergency is declared by the Government, the cases and conditions in and on which the fee for the collection and recovery of support payments may be imposed and the cases and conditions in and on which advances may be paid to the creditors of support.

In addition, the Tax Administration Act is amended, in particular, to

(1) amend the definition of “large corporation” to provide that the paid-up capital of the corporations that are related to a corporation is taken into account to determine whether the latter is a large corporation for the purposes of that Act; and

(2) provide that information contained in a tax record may be communicated to the Minister of Finance, without the consent of the person concerned, where the information is necessary for the development and evaluation of government policies and measures on economic, budgetary and financial matters, and to inform a person about the application of an economic, budgetary or financial policy or measure in his or her respect.

The Insurers Act is amended to allow the beneficiaries of a deceased person’s life insurance policy to be informed that amounts could be due to them by allowing insurers offering individual life insurance contracts to obtain personal information relating to the deceased person from the Agence du revenu du Québec, then from the registrar of civil status.

The Act respecting municipal taxation is amended to repeal the provisions allowing local municipalities to levy a business tax, except as regards the assessments imposed on the members of a commercial development association on a basis other than rental value, and the provisions allowing the municipalities to have a roll of rental values.

Various measures are also provided for, including the increase in funding of the Avenir Mécénat Culture Fund, the review of the tariff for consulting the land register, the increase in net debt reduction

targets figuring in the Government's financial statements for the 2032–2033 and 2037–2038 fiscal years and the Government's power to adjust the premium rates under the parental insurance plan.

Lastly, the bill contains consequential, transitional and final provisions.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting industrial accidents and occupational diseases (chapter A-3.001);
- Tax Administration Act (chapter A-6.002);
- Act respecting parental insurance (chapter A-29.011);
- Insurers Act (chapter A-32.1);
- Unclaimed Property Act (chapter B-5.1);
- Act respecting registry offices (chapter B-9);
- Act respecting international financial centres (chapter C-8.3);
- Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);
- Charter of Ville de Québec, national capital of Québec (chapter C-11.5);
- Cities and Towns Act (chapter C-19);
- Highway Safety Code (chapter C-24.2);
- Code of Civil Procedure (chapter C-25.01);
- Municipal Code of Québec (chapter C-27.1);
- Act respecting the distribution of financial products and services (chapter D-9.2);
- Money-Services Businesses Act (chapter E-12.000001);
- Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);

- Act respecting municipal taxation (chapter F-2.1);
- Taxation Act (chapter I-3);
- Public Infrastructure Act (chapter I-8.3);
- Act respecting the Institut de la statistique du Québec (chapter I-13.011);
- Act respecting administrative justice (chapter J-3);
- Act respecting the Ministère de la Culture et des Communications (chapter M-17.1);
- Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine (chapter M-17.2);
- Act respecting municipal territorial organization (chapter O-9);
- Act to facilitate the payment of support (chapter P-2.2);
- Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);
- Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1);
- Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);
- Act respecting the Québec Pension Plan (chapter R-9);
- Act to improve the performance of the Société de l'assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18);
- Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (2023, chapter 2).

REGULATIONS AMENDED BY THIS BILL:

- Regulation respecting fiscal administration (chapter A-6.002, r. 1);

- Regulation respecting parental insurance plan premiums (chapter A-29.011, r. 3);
- Regulation respecting road vehicle registration (chapter C-24.2, r. 29);
- Code of ethics of chartered appraisers (chapter C-26, r. 123);
- Regulation respecting classes of complaints relating to a real estate assessment roll or a roll of rental values (chapter F-2.1, r. 1);
- Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2);
- Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6.1);
- Regulation respecting the Tariff of administrative fees, professional fees and other charges attached to proceedings before the Administrative Tribunal of Québec (chapter J-3, r. 3.2).

Bill 4

AN ACT RESPECTING THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 25 MARCH 2025 AND AMENDING OTHER PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

SPECIFICATION WITH REGARD TO WORK DEEMED TO BE DONE IN QUÉBEC AND CALCULATION OF BENEFITS UNDER THE QUÉBEC PENSION PLAN IN THE CASE OF EMPLOYMENT INJURY

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING THE QUÉBEC PENSION PLAN

1. Section 7 of the Act respecting the Québec Pension Plan (chapter R-9) is amended by adding the following paragraph at the end:

“This section applies only if the person is employed in Canada.”

2. Section 96.3 of the Act is amended, in the second paragraph,

(1) by replacing “90 days” by “30 days”;

(2) by inserting “. The same applies where the replacement indemnity becomes payable to a person not more than 90 days after an initial indemnity ceased to be payable to the person” after “that initial indemnity”.

3. Section 116.3 of the Act is amended by adding the following subparagraph after subparagraph *b* of the first paragraph:

“(c) the months subsequent to December 2025 included in a period of income replacement,”.

4. The Act is amended by inserting the following sections after section 116.3:

“116.3.1. The expression “partial indemnity” means the income replacement indemnity payable under the Act respecting industrial accidents and occupational diseases (chapter A-3.001) reduced under the first paragraph of section 49 of that Act and received before the age of 65.

“116.3.2. The expression “month of income replacement” means any calendar month for all of which a partial indemnity is paid to a contributor or any month of indemnity not included in a period of indemnity.

The following are also deemed to constitute a month of income replacement:

(a) a calendar month for any part of which a partial indemnity is paid to a contributor if the partial indemnity ceases to be paid or becomes payable not more than 30 days before or after a period of indemnity or not more than 90 days before or after a period of indemnity, provided in the latter case that the subsequent replacement indemnity that is included in a period of indemnity or the subsequent partial indemnity, as the case may be, is payable by reason of a recurrence, relapse or aggravation related to the initial employment injury; and

(b) a calendar month for all of which no partial indemnity has been paid to a contributor, but which is between a period of indemnity and a month of income replacement that are apart by not more than 30 days or not more than 90 days, provided in the latter case that the subsequent replacement indemnity that is included in a period of indemnity or the subsequent partial indemnity, as the case may be, is payable by reason of a recurrence, relapse or aggravation related to the initial employment injury.

“116.3.3. A period of income replacement is a series of at least 24 consecutive months of income replacement. Such a period may nevertheless be less than 24 months where

(a) the contributor, being the beneficiary of the partial indemnity, reaches 65 years of age or dies, in which case his period of income replacement terminates at the end of the month preceding his sixty-fifth birthday or at the end of the month of his death; or

(b) the months of income replacement are immediately before or after a period of indemnity.

However, the partial indemnity or the replacement indemnity which becomes payable to a person not more than 30 days after an initial partial indemnity or an initial replacement indemnity ceased to be payable to the person is deemed to be a continuation of that initial partial indemnity or initial replacement indemnity. The same applies where the partial indemnity or the replacement indemnity becomes payable to a person not more than 90 days after an initial partial indemnity or an initial replacement indemnity ceased to be payable to the person, provided it is payable to the person by reason of a recurrence,

relapse or aggravation related to the initial employment injury. The period between cessation of the right to the initial indemnity and the time at which the second indemnity becomes payable shall not have the effect of interrupting the consecutive nature of the months of income replacement.”

5. Section 180.2 of the Act is amended

(1) by inserting “, and for the funding of certain measures” at the end of the first paragraph;

(2) by replacing “such an agreement” in the introductory clause of the second paragraph by “an agreement”;

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

“Another agreement shall, in particular,

(a) permit the identification, for the purposes of subparagraph *c* of the first paragraph of section 116.3, of contributors who are beneficiaries of a replacement indemnity or of a partial indemnity and the months or parts of months for which either indemnity is payable to them; and

(b) provide an annual estimate of the costs provided for in section 218.6, the terms and conditions for establishing those costs and the rules, terms and conditions for the reimbursement of those costs by the Commission; such rules, terms and conditions may fix the interest payable on late payments.”

6. The Act is amended by inserting the following division after section 218.5:

“DIVISION V.1

“FUNDING OF CERTAIN MEASURES

“218.6. The costs of applying the measure provided for in subparagraph *c* of the first paragraph of section 116.3 are borne by the Commission des normes, de l’équité, de la santé et de la sécurité du travail. Those costs include the costs related to the increase in benefits due to the application of that measure and the related development, maintenance and administration costs incurred by Retraite Québec.

Retraite Québec shall send annually to the Commission and the Minister of Employment and Social Solidarity a report establishing the costs referred to in the first paragraph that have been incurred in the last fiscal period.”

ACT RESPECTING INDUSTRIAL ACCIDENTS
AND OCCUPATIONAL DISEASES

7. Section 42.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended

(1) by inserting “and for the funding of certain measures” at the end of the first paragraph;

(2) by replacing “such an agreement” in the introductory clause of the second paragraph by “an agreement”;

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

“Another agreement shall, in particular,

(a) permit the identification, for the purposes of subparagraph *c* of the first paragraph of section 116.3 of the Act respecting the Québec Pension Plan (chapter R-9), of contributors who are beneficiaries of a replacement indemnity or of a partial indemnity and the months or parts of months for which either indemnity is payable to them; and

(b) provide an annual estimate of the costs provided for in section 42.1.1, the terms and conditions for establishing those costs and the rules, terms and conditions for the reimbursement of those costs by the Commission; such rules, terms and conditions may fix the interest payable on late payments.”

8. The Act is amended by inserting the following section after section 42.1:

“42.1.1. The costs of applying the measure provided for in subparagraph *c* of the first paragraph of section 116.3 of the Act respecting the Québec Pension Plan (chapter R-9) shall be borne by the Commission. They include the costs related to the increase in the cost of the base plan benefits of the Québec Pension Plan due to the application of that measure and the related development, maintenance and administration costs incurred by Retraite Québec.

Retraite Québec shall send annually to the Commission and the Minister of Employment and Social Solidarity a report establishing the costs referred to in the first paragraph that have been incurred in the last fiscal period.

For the purposes of the reimbursement of the costs to Retraite Québec by the Commission, the increase in the cost of the benefits of the Québec Pension Plan due to the application of the measure provided for in subparagraph *c* of the first paragraph of section 116.3 of the Act respecting the Québec Pension Plan constitutes a benefit within the meaning of section 2.”

DIVISION II

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

9. The development and administration costs incurred before 1 January 2026 for the purposes of the measure provided for in subparagraph *c* of the first paragraph of section 116.3 of the Act respecting the Québec Pension Plan (chapter R-9), enacted by section 3 of this Act, are borne by the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

Not later than 30 June 2026, Retraite Québec sends to the Commission and the Minister of Employment and Social Solidarity a report establishing those costs.

10. The agreement referred to in the third paragraph of section 180.2 of the Act respecting the Québec Pension Plan (chapter R-9) and the third paragraph of section 42.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), enacted, respectively, by paragraph 3 of section 5 and paragraph 3 of section 7 of this Act, must set out the rules, terms and conditions for the reimbursement by the Commission des normes, de l'équité, de la santé et de la sécurité du travail of the costs provided for in section 9 of this Act.

CHAPTER II

ADDITIONAL DUTY EXIGIBLE IN RESPECT OF LUXURY VEHICLES

HIGHWAY SAFETY CODE

11. Section 21 of the Highway Safety Code (chapter C-24.2), amended by section 4 of chapter 18 of the statutes of 2018, is again amended by replacing both occurrences of “\$40,000” in subparagraph 5 of the first paragraph by “\$62,500”.

12. Section 31.1 of the Code, amended by section 5 of chapter 18 of the statutes of 2018, is again amended by replacing both occurrences of “\$40,000” in the first paragraph by “\$62,500”.

13. Section 619.4 of the Code is amended by replacing both occurrences of “\$40,000” in the first paragraph by “\$62,500”.

REGULATION RESPECTING ROAD VEHICLE REGISTRATION

14. Sections 2.1 and 90.1 of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29) are amended by replacing “\$40,000” in the first paragraph by “\$62,500”.

15. Section 142.1 of the Regulation is amended

- (1) by replacing “\$40,000” in the first paragraph by “\$62,500”;
- (2) by striking out the second paragraph.

CHAPTER III

**ADDITIONAL DUTY EXIGIBLE IN RESPECT OF CERTAIN
ELECTRIC VEHICLES AND CERTAIN PLUG-IN
HYBRID ELECTRIC VEHICLES**

DIVISION I

AMENDING PROVISIONS

HIGHWAY SAFETY CODE

16. Section 4 of the Highway Safety Code (chapter C-24.2), amended by section 2 of chapter 83 of the statutes of 1990 and by section 1 of chapter 14 of the statutes of 2008, is again amended by inserting the following definitions in alphabetical order:

“**electric vehicle**” means a road vehicle equipped with one or more motors that are solely electric and supplied by one or both of the following components:

- (1) a battery rechargeable from a source of electricity that is not on board the vehicle, and
- (2) a hydrogen fuel cell;

“**plug-in hybrid electric vehicle**” means a road vehicle equipped with one or more electric motors supplied solely by a battery rechargeable from a source of electricity that is not on board the vehicle as well as with a heat engine and that has the capacity to be powered solely by electricity;”.

17. Section 21 of the Code, amended by section 4 of chapter 18 of the statutes of 2018, is again amended by adding the following subparagraph at the end of the first paragraph:

“(7) in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, pay an additional duty determined by regulation.”

18. Section 31.1 of the Code, amended by section 5 of chapter 18 of the statutes of 2018, is again amended, in the first paragraph,

- (1) by replacing “\$40,000 and, in respect of” by “\$40,000, in respect of”;

(2) by inserting “and, in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, an additional duty determined by regulation” after “an additional duty determined by regulation”.

19. Section 295 of the Code, amended by section 87 of chapter 40 of the statutes of 1998, is again amended by replacing “recharging electric road vehicles and plug-in hybrid road vehicles” in paragraph 9 by “charging electric vehicles and plug-in hybrid electric vehicles”.

20. Section 388.1 of the Code, amended by section 69 of chapter 10 of the statutes of 2024, is again amended by replacing “electric road vehicles and plug-in hybrid road vehicles may stop in a space reserved for recharging electric vehicles” in the first paragraph by “electric vehicles at least one motor of which is supplied by a battery rechargeable from a source of electricity that is not on board the vehicle and plug-in hybrid electric vehicles may stop in a space reserved for charging”.

21. Section 618 of the Code, amended by section 28 of chapter 18 of the statutes of 2018, is again amended

(1) by replacing “fee” in paragraph 10 by “duties and additional duties”;

(2) in paragraph 11.1,

(a) by inserting “and additional duties” after “of the duties”;

(b) by inserting “and additional duties” after “of duties”.

22. Section 619.1 of the Code is amended by inserting “and the additional duty exigible in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle,” after “, the duties exigible” in the introductory clause.

23. The Code is amended by inserting the following section after section 619.5:

“619.6. The Government may prescribe, by regulation, calculation methods for the additional duty exigible in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, for obtaining the registration of such a vehicle, on the basis of one or more of the following factors:

(1) the time remaining between the date of registration and the date of the prescribed day within the prescribed period under paragraph 8.8 of section 618 for the payment of that additional duty exigible under section 31.1;

(2) the right of the applicant to a reimbursement of part of that additional duty on another road vehicle; and

(3) a percentage of the additional annual duty on the road vehicle fixed under section 619.1 that would be exigible under section 31.1.

The calculation methods prescribed on the basis of the factors referred to in subparagraphs 1 and 2 of the first paragraph shall be based on the additional annual duty fixed under section 619.1 that would be exigible under section 31.1 or on the additional monthly duties on the vehicle fixed by the Government, by regulation, on the basis of one or more of the factors prescribed in section 619.1.”

24. Section 648.4 of the Code, amended by section 32 of chapter 18 of the statutes of 2018, is again amended by replacing “, 5 and 6” in subparagraph 1 of the first paragraph by “and 5 to 7”.

ACT TO IMPROVE THE PERFORMANCE OF THE SOCIÉTÉ
DE L’ASSURANCE AUTOMOBILE DU QUÉBEC, TO BETTER
REGULATE THE DIGITAL ECONOMY AS REGARDS
E-COMMERCE, REMUNERATED PASSENGER TRANSPORTATION
AND TOURIST ACCOMMODATION AND TO AMEND VARIOUS
LEGISLATIVE PROVISIONS

25. Section 32 of the Act to improve the performance of the Société de l’assurance automobile du Québec, to better regulate the digital economy as regards e-commerce, remunerated passenger transportation and tourist accommodation and to amend various legislative provisions (2018, chapter 18) is amended by replacing “, 5 and 6” in paragraph 1 by “and 5 to 7”.

REGULATION RESPECTING ROAD VEHICLE REGISTRATION

26. Section 2 of the Regulation respecting road vehicle registration (chapter C-24.2, r. 29) is amended by replacing “altered to replace the engine with which it is equipped to make the vehicle exclusively electric-powered and equipped with a battery rechargeable by connecting to the electric network, the net weight of the vehicle is established by subtracting from it, after its alteration” in the definition of “net weight” in the first paragraph by “that has been converted into an electric vehicle the motor or motors of which are supplied solely by a battery rechargeable from a source of electricity that is not on board the vehicle, the net weight of the vehicle is established by subtracting from it, after its conversion”.

27. Section 7.1 of the Regulation is amended

(1) by replacing “electric-powered road vehicle equipped with a battery rechargeable by connecting to the electric network or powered by a hydrogen fuel cell” in the first paragraph by “electric vehicle or a plug-in hybrid electric vehicle”;

(2) by striking out “road” in the second paragraph.

28. Section 7.1.1 of the Regulation is amended by replacing “electric-powered vehicle equipped with a battery rechargeable by connecting to the electric network or powered by a hydrogen fuel cell;” in paragraph 1 by “electric vehicle or a plug-in hybrid electric vehicle; and”.

29. Section 48 of the Regulation is amended by replacing “altered to replace the engine with which it is equipped to make the vehicle exclusively electric-powered and equipped with a battery rechargeable by connecting to the electric network, the weight certificate must then indicate the net weight of the vehicle after its alteration and the weight of the battery, which must be established by the person who carried out the alteration;” in paragraph 1.1 by “that has been converted into an electric vehicle the motor or motors of which are supplied solely by a battery rechargeable from a source of electricity that is not on board the vehicle, the weight certificate must then indicate the net weight of the vehicle after its conversion and the weight of the battery, which must be established by the person who carried out the conversion; and”.

30. Section 61 of the Regulation is amended by inserting “le produit” after “est” in the fourth paragraph in the French text.

31. The Regulation is amended by inserting the following section after section 61.3:

“61.4. In respect of an electric vehicle and a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, the additional duty payable to obtain the registration of the vehicle and the right to operate it is, subject to the second paragraph, the product obtained by multiplying the monthly duty determined under the first paragraph of section 90.1.2 by the number of calendar months, including parts of a month, less 1, during which the owner of the vehicle has the right to operate it.

Where the vehicle referred to in the first paragraph is a snowblower, a moped or a motorcycle, the additional duty corresponds to a percentage prescribed in section 62 for that category of vehicle of the additional annual duty fixed under the second paragraph of section 142.3 to retain the right to operate an electric vehicle or, as the case may be, a plug-in hybrid electric vehicle.”

32. Section 75.1 of the Regulation is amended

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

“The additional duty payable in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, under sections 67 and 72 to 75 is the product obtained by multiplying the monthly duty calculated according to section 90.1.2 by the number of calendar months, including parts of a month, less 1, within the part of the 12-month period considered.”;

(2) by replacing “obtenue” in the fifth paragraph in the French text by “le produit obtenu”.

33. The Regulation is amended by inserting the following section after section 90.1.1:

“90.1.2. In respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, the additional monthly duty is calculated by dividing by 12 the additional annual duty fixed under the first paragraph of section 142.3 to retain the right to operate an electric vehicle or, as the case may be, a plug-in hybrid electric vehicle.

Despite the first paragraph, the additional monthly duty payable is calculated, where the electric vehicle or the plug-in hybrid electric vehicle is

(1) a snowblower, by dividing by 5 the additional annual duty fixed under the second paragraph of section 142.3 for that category of vehicle; or

(2) a moped or a motorcycle, by dividing by 6 the additional annual duty fixed under the second paragraph of section 142.3 for that category of vehicle.”

34. The heading of Division IV of Chapter III of the Regulation is amended by inserting “AND ADDITIONAL DUTIES” after “FEES”.

35. Section 95 of the Regulation is amended by inserting “and additional duties” after “fees” in the introductory clause.

36. Section 96 of the Regulation is amended by inserting “and additional duties” after “fees”.

37. Section 96.1 of the Regulation is replaced by the following section:

“96.1. The owner of a vehicle exempt from paying the fees payable to obtain the registration of the vehicle and the right to operate it under any of sections 91, 93 and 94 is also exempt from paying the additional duty in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, payable to obtain the registration of the vehicle and the right to operate it.”

38. The Regulation is amended by inserting the following section after section 142.2:

“142.3. In respect of an electric vehicle and a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, the additional annual duty payable to retain the right to operate the vehicle is

(1) \$125 for an electric vehicle; and

(2) \$62.50 for a plug-in hybrid electric vehicle.

Despite the first paragraph, where the vehicle is

- (1) a snowblower, the additional duty is
 - (a) \$52.10 for an electric vehicle, and
 - (b) \$26.05 for a plug-in hybrid electric vehicle; or
- (2) a motorcycle or a moped, the additional duty is
 - (a) \$62.50 for an electric vehicle, and
 - (b) \$31.25 for a plug-in hybrid electric vehicle.

Despite the preceding paragraphs, the owner of a vehicle exempt from paying the fees payable to retain the right to operate a road vehicle under any of sections 98, 99, 122, 140 and 142 is also exempt from paying the additional duty in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, payable to retain the right to operate an electric vehicle or, as the case may be, a plug-in hybrid electric vehicle.”

39. The heading of Chapter VI of the Regulation is amended by inserting “OF ADDITIONAL DUTIES,” after “FEES,”.

40. The heading of subdivision 1 of Chapter VI of the Regulation is amended by inserting “*of additional duties*,” after “*fees*,”.

41. Section 162 of the Regulation is amended by inserting “170.3,” after “170.1,” in the first paragraph.

42. Section 163 of the Regulation is amended by inserting “170.3,” after “170.1,”.

43. Section 164 of the Regulation is amended by inserting “170.3,” after “170.1,” in the first paragraph.

44. The heading of subdivision 2 of Chapter VI of the Regulation is amended by inserting “*of additional duties*,” after “*fees*,”.

45. The Regulation is amended by inserting the following section after section 170.2:

“170.3. The amount of the reimbursement of the additional duty in respect of an electric vehicle or a plug-in hybrid electric vehicle, other than a heavy vehicle or an off-highway vehicle, is the product obtained by multiplying the additional monthly duty calculated according to the first paragraph of section 90.1.2 by the number of calendar months, less 2, from the date of the event or the date of the new registration, to the date of expiry of the period for which the owner had the right to operate the vehicle.

Despite the first paragraph, where the vehicle is a snowblower, a motorcycle or a moped, the amount of the reimbursement of the additional duty paid corresponds to a percentage of the additional annual duty fixed under the second paragraph of section 142.3 to retain the right to operate an electric vehicle or, as the case may be, a plug-in hybrid electric vehicle.

The percentages determined for

(1) a snowblower are those provided for in the second paragraph of section 174; and

(2) a motorcycle or a moped are those provided for in the second paragraph of section 173.”

DIVISION II

TRANSITIONAL PROVISIONS

46. Until the coming into force of section 21 of chapter 18 of the statutes of 2018, section 188 of the Highway Safety Code (chapter C-24.2) is to be read as if “additional duties,” were inserted after “duties,” in paragraph 7.

47. Until the coming into force of section 22 of chapter 18 of the statutes of 2018, section 190 of the Highway Safety Code (chapter C-24.2) is to be read as if “additional duties,” were inserted after “duties,” in paragraph 8.

48. Until the coming into force of section 31 of chapter 18 of the statutes of 2018, section 624 of the Highway Safety Code (chapter C-24.2) is to be read as if “, additional duties” were inserted after “duties” in subparagraph 1.1 of the first paragraph.

CHAPTER IV

ACCESS TO RESEARCH DATA BY THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

49. Section 2 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011) is amended by inserting “, on request or on its own initiative,” after “provide” in the first paragraph.

50. Section 2.2 of the Act is amended by adding the following paragraph at the end:

“(3) a research project is a process aimed at developing knowledge for the purposes of innovation, evaluation or the production of statistics by means of structured study or systematic investigation.”

51. Section 10 of the Act is amended by replacing “section 7 or 9 must” in the introductory clause of the first paragraph by “section 7 or the first paragraph of section 9 must, where the Institut is called upon to collect information from a person,”.

52. Section 13.1 of the Act is amended

(1) by replacing “held by a public body so that it may, in accordance with this Act, be” in the first paragraph by “or information banks held by a public body so that the information concerned may, in accordance with this Act, be held and”;

(2) in the second paragraph,

(a) by replacing “The information is” by “The information and information banks are”;

(b) by replacing “to the use and communication of certain designated information by the Institut” by “to the holding, use and communication by the Institut of certain information concerned”;

(3) by inserting the following paragraph after the second paragraph:

“The designation document of an information bank includes, in particular, a list of the categories of information that it contains.”;

(4) by inserting “and, where the designation document concerns an information bank, enclose the list of information that it contains” at the end of the third paragraph.

53. The Act is amended by inserting the following section after section 13.1:

“13.1.1. The Government may, when it makes a designation under section 13.1, authorize the Institut and the public body holding information or information banks to designate, by agreement, additional information or additional information banks so that the information concerned may be held and used by the Institut and communicated, for research purposes, to researchers attached to a public body, unless, in the latter case, the agreement provides otherwise.

The designation document of an additional information bank includes, in particular, a list of the categories of information that it contains.

The additional information and additional information banks designated in accordance with the first paragraph are deemed to be designated by the Government under section 13.1. The conditions, terms and limits referred to in the second paragraph of that section apply, where applicable, to the information concerned; the parties to the agreement cannot amend them or add to them.

The Institut shall, as soon as possible, send a copy of the agreement to the Commission d'accès à l'information and enclose the list of information that it concerns.”

54. Section 13.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“A public body must, at the request of the Institut and within the time agreed with the Institut, communicate to the Institut the designated information that it holds, including information contained in an information bank that has been the subject of a designation in accordance with this chapter, and that is necessary for the purposes of this Act.”

55. The Act is amended by inserting the following section after section 13.2:

“**13.2.1.** The Institut may hold and use the designated information, including information contained in a designated information bank, to prepare and keep up to date files containing the information that could meet the recurrent or frequent needs of researchers attached to a public body.”

56. Section 13.3 of the Act is amended by inserting “, including information contained in a designated information bank,” after “designated information”.

57. Section 13.4 of the Act is amended by replacing “to which this chapter applies, coupled with each public body holding such information” by “and information banks that have been the subject of a designation in accordance with Chapter I.1, coupled with each public body concerned and, for each bank, a list of the information that it contains”.

58. Section 13.5 of the Act is amended by inserting “, including information contained in a designated information bank,” after “Designated information”.

59. Section 13.7 of the Act is amended

(1) by inserting “, including information contained in a designated information bank,” after “designated information” in the first paragraph;

(2) in the second paragraph,

(a) by inserting “for which the consent of the persons concerned has not been obtained” after “personal information” in the introductory clause;

(b) by replacing subparagraph 5 by the following subparagraph:

“(5) as applicable, only the personal information necessary for the research project is requested or the personal information necessary for the research project is in a file produced under section 13.2.1.”;

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

“Where the information referred to in the first paragraph includes personal information for which the consent of the persons concerned has been obtained, the researcher must show in the request that the conditions set out in subparagraphs 1 and 3 to 5 of the second paragraph are met.”

60. Section 13.9 of the Act is amended by replacing “of the second paragraph of section 13.7 are met, the researcher may” by “set out in the second or third paragraph of section 13.7 are met, the researcher and the public body to which the researcher is attached must jointly”.

61. Section 13.10 of the Act is amended by inserting “, other than information contained in a file produced and kept up to date under section 13.2.1,” after “information” in subparagraph 3 of the first paragraph.

62. Section 13.12 of the Act is amended by replacing “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” by “, including information contained in a designated information bank, to a researcher attached to a public body with whom a communication agreement was entered into jointly with the public body and who, where the information had to be compared, combined or paired by the Institut, paid the fees payable determined by regulation of the Minister”.

63. Section 13.16 of the Act is amended by inserting “, including information contained in a designated information bank,” after “designated information” in the introductory clause.

64. Section 30.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “13.2 and” in the introductory clause by “13.2, as well as hold and”;

(b) by inserting “, paragraphs 1, 2, 5 and 7 of section 5 and section 7” at the end of subparagraph 0.1;

(c) by replacing “with a researcher attached to a public body” in subparagraph 2 by “jointly with a researcher attached to a public body and that body”;

(2) by inserting “, other than information contained in a file prepared and kept up to date under section 13.2.1,” after “using information” in the second paragraph.

65. The Act is amended by inserting the following section after section 30.1:

“30.1.1. The Institut may communicate designated information contained in the files prepared and kept up to date under section 13.2.1 for the purposes of subparagraph 2 of the first paragraph of section 30.1 and, incidentally, use it for the purposes listed in the other subparagraphs of that paragraph.”

66. Section 30.3 of the Act is amended by inserting “, including personal information contained in a designated information bank,” after “designated personal information” in the first paragraph.

67. Section 30.4 of the Act is amended by inserting “, including the personal information contained in a designated information bank,” after “designated personal information”.

68. The Act is amended by inserting the following chapter after section 30.7:

“CHAPTER III.3

“FEES PAYABLE

“30.8. The Minister may, by regulation, determine the services provided by the Institut for which fees are payable as well as the amount of those fees or the standards that apply to establish them and prescribe the terms and conditions of payment.”

69. Sections 41 and 42 of the Act are replaced by the following sections:

“41. The following are liable to a fine of \$1,000 to \$10,000 in the case of a natural person, or to a fine of \$3,000 to \$30,000 in any other case:

(1) anyone who contravenes a stipulation of a communication agreement referred to in section 13.9 to which they are a party;

(2) anyone who contravenes a confidentiality agreement that they signed in accordance with subparagraph 1 of the second paragraph of section 13.10;

(3) anyone who obtains or attempts to obtain, under the pretence of the exercise of their functions, information that they are not authorized to obtain;

(4) anyone who provides false identification or pretends to be a person referred to in section 25 to obtain information;

(5) anyone who incites or encourages a person referred to in section 25 to disclose, contrary to this Act, information obtained for the purposes of this Act; and

(6) anyone who, having custody of records, registers or documents of a public body, an enterprise or an association, does not allow a person referred to in section 25 to have access to them for the purposes of this Act.

“42. The following are liable to a fine of \$5,000 to \$50,000 in the case of a natural person, or to a fine of \$15,000 to \$150,000 in any other case:

(1) anyone who discloses, contrary to this Act and without reasonable excuse, information obtained for the purposes of this Act;

(2) anyone who makes use of information obtained in the exercise of their functions to obtain undue advantage for them or any other person;

(3) anyone who refuses or neglects, without reasonable excuse, in the case of a request for which a reply is obligatory, to comply with a request for information, to fill out a request for information or to transmit the reply to a request for information within the time and in the form prescribed; and

(4) anyone who knowingly provides false information in reply to a request for information made under this Act.

“42.0.1. For a subsequent offence, the fines under this chapter are doubled.”

TAX ADMINISTRATION ACT

70. Section 69.5.0.1 of the Tax Administration Act (chapter A-6.002) is amended

(1) by inserting “or deemed to be designated” after “Québec and designated” in the first paragraph;

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

“For the purposes of the first paragraph, the Institut de la statistique du Québec shall, before communicating information to a researcher attached to a public body, ensure that the conditions set out in the second or third paragraph of section 13.7 of the Act respecting the Institut de la statistique du Québec, as applicable, are complied with as if the information were personal information.”

DIVISION II

TRANSITIONAL PROVISIONS

71. The Institut de la statistique du Québec and the public bodies referred to, as the case may be, in Orders in Council 1094-2022, 1096-2022 and 1097-2022 dated 15 June 2022 (French only), 263-2024 dated 14 February 2024 (French only), 697-2025 dated 4 June 2025 (French only) and 976-2025 dated 16 July 2025 (French only) are deemed to be authorized by the Government

under section 13.1.1 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), enacted by section 53 of this Act, to designate, by agreement, additional information or additional information banks so that the information concerned may be held and used by the Institut and communicated, for research purposes, to researchers attached to a public body, unless, in the latter case, the agreement provides otherwise.

72. Until the coming into force of section 68 of this Act, section 13.12 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), amended by section 62 of this Act, is to be read as if “determined by regulation of the Minister” were struck out.

CHAPTER V

AVENIR MÉCÉNAT CULTURE FUND

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

73. Section 22.15 of the Act respecting the Ministère de la Culture et des Communications (chapter M-17.1) is amended by replacing “\$5,000,000” by “\$6,000,000”.

CHAPTER VI

TARIFF APPLICABLE FOR THE CONSULTATION OF THE LAND REGISTER

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING REGISTRY OFFICES

74. Schedule I to the Act respecting registry offices (chapter B-9) is amended

(1) by replacing “\$1” in section 15 by “\$1.50”;

(2) in section 17,

(a) by striking out “other than the fee established in section 15” in the first paragraph;

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

“Adjusted amounts for the fees other than the fee established in section 15 are rounded off to the nearest dollar.”;

(c) by inserting the following paragraphs after the third paragraph:

“The adjusted amount for the fee set out in section 15 is rounded off to the nearest multiple of \$0.05.

If the adjusted amount for the fee set out in section 15 cannot be rounded up to the nearest multiple of \$0.05, the annual adjustments are deferred and accumulated until the fee payable includes a dollar fraction that is equal to or greater than \$0.025.

The application of the rounding rules may not operate to decrease a fee below its pre-adjustment level.”

DIVISION II

TRANSITIONAL PROVISION

75. Despite the first paragraph of section 17 of Schedule I to the Act respecting registry offices (chapter B-9), the fee for consulting registers, plans and other documents kept on a technological medium established in section 15 of that Schedule under paragraph 1 of section 74 of this Act is adjusted as of 1 April 2027.

CHAPTER VII

REVIEW OF DEBT REDUCTION TARGETS

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

76. Section 1 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1) is amended by replacing “35.5% and 32.5%”, “33% and 30%” and “2023–2024” by “38% and 35%”, “35.5% and 32.5%” and “2025–2026”, respectively.

CHAPTER VIII

LOANS OF VILLE DE MONTRÉAL

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

77. Section 115 of Schedule C to the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended by replacing “556” by “555”.

CHAPTER IX

VARIOUS MEASURES RESPECTING MONEY-SERVICES BUSINESSES

DIVISION I

CAPITALIZATION OF INTEREST

MONEY-SERVICES BUSINESSES ACT

78. Section 65.6 of the Money-Services Businesses Act (chapter E-12.000001) is amended by adding the following sentence at the end of the fourth paragraph: “Such interest is capitalized daily.”

DIVISION II

FISCAL ALLOCATION

MONEY-SERVICES BUSINESSES ACT

79. Section 65.12.1 of the Money-Services Businesses Act (chapter E-12.000001) is replaced by the following section:

“**65.12.1.** Where the Minister allocates, under section 31 of the Tax Administration Act (chapter A-6.002), a refund owing to a debtor to a payment of the amount referred to in a recovery certificate, such allocation interrupts the prescription provided for in the Civil Code with regard to the recovery of that amount.”

CHAPTER X

VARIOUS MEASURES CONCERNING THE EXECUTION OF AN ORDER AND THE COLLECTION OF SUPPORT PAYMENTS

DIVISION I

SEIZABLE PORTION OF THE INCOME OF A DEBTOR OF SUPPORT

CODE OF CIVIL PROCEDURE

80. Article 698 of the Code of Civil Procedure (chapter C-25.01) is amended

(1) by adding the following sentence at the end of the first paragraph: “However, for the payment of a support debt, the debtor’s income is exempt from seizure except the portion determined by the formula $A \times C$.”;

(2) by striking out “minor” in subparagraph 2 of the third paragraph;

(3) by striking out “a support debt,” in the fifth paragraph.

DIVISION II

EXEMPTION FROM OBLIGATION TO FURNISH A SECURITY

ACT TO FACILITATE THE PAYMENT OF SUPPORT

81. Section 26 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing “employment-assistance allowances or last resort financial assistance benefits from the Minister of Employment and Social Solidarity” in the second paragraph by “financial assistance paid by the Minister of Employment and Social Solidarity under a measure or program provided for by the Individual and Family Assistance Act (chapter A-13.1.1)”.

DIVISION III

TRANSMISSION OF CERTAIN APPLICATIONS BY REGISTERED MAIL

ACT TO FACILITATE THE PAYMENT OF SUPPORT

82. Section 5 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing “transmitted to the Minister by registered mail” in the second paragraph by “filed with the Minister in writing”.

83. Section 61 of the Act is amended by replacing “sending to the Minister by registered mail” by “filing with the Minister in writing”.

DIVISION IV

CHANGES TO CERTAIN PARAMETERS IN THE EVENT OF A DECLARATION OF A STATE OF EMERGENCY

ACT TO FACILITATE THE PAYMENT OF SUPPORT

84. The Act to facilitate the payment of support (chapter P-2.2) is amended by inserting the following section after section 71:

“71.1. Despite section 71 and any other inconsistent provision of this Act or its regulations, the Minister may, where a state of emergency is declared by the Government, determine, for a period specified by the Minister that may not exceed one year following the end of the state of emergency,

(1) the cases and conditions in and on which the fee under section 35 may be imposed and the amount of such fee; and

(2) the cases and conditions in and on which the Minister may pay sums of money to stand in lieu of support payments as well as the maximum amount that may be paid and the maximum period during which these sums may be paid, for the purposes of section 36.

The decision is published in the *Gazette officielle du Québec* and may take effect on the date of the declaration of the state of emergency or on any later date indicated therein.”

DIVISION V

PROTECTION OF INFORMATION

ACT TO FACILITATE THE PAYMENT OF SUPPORT

85. Section 75 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing “any purpose other than the application or enforcement of this Act” in the second paragraph by “a purpose other than a purpose provided for by law”.

DIVISION VI

MANAGEMENT OF THE FONDS DES PENSIONS ALIMENTAIRES

ACT TO FACILITATE THE PAYMENT OF SUPPORT

86. Section 38 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing “referred to in subparagraphs 1 and 2” in subparagraph 7 of the first paragraph by “credited to the Fund”.

CHAPTER XI

VARIOUS MEASURES REGARDING TAX ADMINISTRATION

DIVISION I

DEFINITION OF LARGE CORPORATION

§1.—*Amending provision*

TAX ADMINISTRATION ACT

87. Section 1.2.1 of the Tax Administration Act (chapter A-6.002) is replaced by the following section:

“**1.2.1.** In this Act, a particular corporation is a large corporation in a particular taxation year if the aggregate of its paid-up capital, determined in accordance with the second paragraph for the particular taxation year, and the paid-up capital of each of the corporations that, subject to the fourth paragraph, are related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3), to the particular corporation at the end of the particular taxation year, determined in accordance with the second paragraph for those other corporations’ last taxation year that ends on or before the end of the particular taxation year, is at least \$10,000,000.

For the purposes of the first paragraph, a corporation's paid-up capital for a taxation year is

(a) in the case of a corporation referred to in paragraph *a* or *c* of section 1132 of the Taxation Act or a mining corporation that has not reached the production stage, its paid-up capital that would be determined for that taxation year in accordance with Title II of Book III of Part IV of the Taxation Act if no reference were made to section 1138.2.6 of that Act;

(b) in the case of an insurance corporation, other than a corporation referred to in subparagraph *a*, its paid-up capital that would be determined for that taxation year in accordance with Title II of Book III of Part IV of the Taxation Act if the corporation were a bank and if paragraph *a* of section 1140 of the Taxation Act were replaced by paragraph *a* of subsection 1 of section 1136 of that Act; and

(c) in the case of a cooperative, its paid-up capital that would be determined for that taxation year in accordance with Title I of Book III of Part IV of the Taxation Act if no reference were made to section 1138.2.6 of that Act.

The particular taxation year to which the first paragraph refers is a taxation year in respect of which an assessment or determination is made under a fiscal law.

For the purposes of this section, two corporations are not related to each other at a particular time if

(a) they would be deemed not to be related to each other at that time under the first paragraph of section 1175.18 of the Taxation Act if that section applied to Part I of that Act; or

(b) one of them is a Canadian-controlled private corporation, within the meaning of section 21.19 of the Taxation Act, and they are not associated with each other, within the meaning of Chapter IX of Title II of Book I of Part I of that Act, at that time.”

§2.— *Other provision*

88. Section 87 of this Act applies to an assessment or determination referred to in the first paragraph of section 12.0.2 of the Tax Administration Act (chapter A-6.002) and made after (*insert the date of assent to this Act*) or to a decision referred to in that first paragraph and rendered after that date.

DIVISION II

COMMUNICATION OF FISCAL INFORMATION TO THE MINISTER OF FINANCE

TAX ADMINISTRATION ACT

89. Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing “the evaluation and formulation of the fiscal policy of the Government and” and “of the fiscal policy in his or her respect” in subparagraph *d* of the second paragraph by “the development and evaluation of government policies and measures on economic, fiscal, budgetary and financial matters,” and “of an economic, fiscal, budgetary or financial policy or measure in his or her respect”, respectively.

DIVISION III

INDEXATION OF THRESHOLDS APPLICABLE IN MATTERS OF SUMMARY CONTESTATION

TAX ADMINISTRATION ACT

90. Section 93.2 of the Tax Administration Act (chapter A-6.002) is amended

(1) in the first paragraph,

(a) by replacing “\$15,000” in subparagraph ii of subparagraph *a* by “the amount provided for in the first paragraph of article 536 of the Code of Civil Procedure (chapter C-25.01)”;

(b) by replacing all other occurrences of “\$15,000” by “the amount provided for in the first paragraph of article 536 of the Code of Civil Procedure”;

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

“Where, at a particular time, the amount provided for in the first paragraph of article 536 of the Code of Civil Procedure is increased, a contestation filed before that particular time whose subject is referred to in subparagraph ii of subparagraph *a* or in any of subparagraphs *b*, *b.1*, *g*, *h.2*, *i*, *j* and *k* of the first paragraph continues in accordance with the rules under which it was filed.”

DIVISION IV

APPLICATION FOR EXTENSION

TAX ADMINISTRATION ACT

91. Section 93.12 of the Tax Administration Act (chapter A-6.002) is amended by replacing “the first day on which such a contestation could have been filed” in the first paragraph by “the expiry of that time” and by replacing “proroger ce délai” in that paragraph in the French text by “le proroger”.

DIVISION V

VALIDITY OF A NOTICE OF DETERMINATION

TAXATION ACT

92. Section 1007 of the Taxation Act (chapter I-3) is amended by replacing “and Chapters III.1 and III.2 of the Tax Administration Act (chapter A-6.002)” in the first paragraph by “, section 85.1 of the Tax Administration Act (chapter A-6.002) and Chapters III.1 and III.2 of that Act”.

DIVISION VI

REPLACEMENT OF “ELECTRONIC FILING”, “ELECTRONIC MAIL” AND “VIA TELEMATICS”

§1.—Amending provision

TAX ADMINISTRATION ACT

93. The heading of Division V.1 of Chapter III of the Tax Administration Act (chapter A-6.002) is amended by replacing “ELECTRONIC TRANSMISSION OF DOCUMENTS AND INFORMATION” by “TRANSMISSION OF DOCUMENTS AND INFORMATION BY A TECHNOLOGICAL MEANS”.

§2.—Other amending provisions

94. All occurrences of “electronic filing”, “electronic mail” and “via telematics” are replaced by “a technological means” in the following provisions:

(1) sections 37.1 and 37.3 and the first paragraph of sections 69.0.0.5 and 91.1 of the Tax Administration Act (chapter A-6.002);

(2) section 32 of the Act respecting international financial centres (chapter C-8.3);

(3) the first paragraph of section 27 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);

(4) section 37.12 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5).

95. All occurrences of “electronic filing” and “the electronic transmission of the return” are replaced by “a technological means” and “its transmission by way of a technological means”, respectively, in the following provisions:

(1) sections 37.1.2, 37.1.3, 37.1.5 to 37.1.7, 37.6, 39 and 80.1 of the Tax Administration Act (chapter A-6.002);

(2) the heading of Division V.0.0.1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1).

CHAPTER XII

PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS

ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 22 MARCH 2022 AND TO CERTAIN OTHER MEASURES

96. Section 109 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (2023, chapter 2) is replaced by the following section:

“109. The Minister of Revenue may establish and implement a financial compensation program to subsidize the development, acquisition, installation, operating and maintenance costs of a technological means for managing the exemptions provided for in section 87 of the Indian Act (R.S.C. 1985, chapter I-5), section 188 of the Naskapi and the Cree-Naskapi Commission Act (S.C. 1984, chapter 18) and section 15 of the Cree Nation of Eeyou Istchee Governance Agreement Act (S.C. 2018, chapter 4, section 1), in respect of the tobacco tax provided for in section 8 of the Tobacco Tax Act (chapter I-2), the tax on alcoholic beverages provided for in Title II of the Act respecting the Québec sales tax (chapter T-0.1) and the tax provided for in section 2 of the Fuel Tax Act (chapter T-1), and managing the exemption provided for in section 9.1 of that latter Act.”

CHAPTER XIII

RECOVERY OF AMOUNTS DUE IN MATTERS OF LIFE INSURANCE

DIVISION I

AMENDING PROVISIONS

§1.—*Insured amounts due and payable and presumptions in matters of domicile*

UNCLAIMED PROPERTY ACT

97. Section 3 of the Unclaimed Property Act (chapter B-5.1) is amended by replacing “any amount due on the death of the insured person is presumed to be due or payable” in subparagraph 9 of the first paragraph by “any insured amount is presumed to be due at the expiry of a 30-day period following the date on which the insurer is informed of the death of the insured person; the amounts for which payment is guaranteed, under the contract, on the death of the insured person are presumed to be due and payable”.

98. Section 4 of the Act is amended

(1) by inserting “located” after “known address is”;

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

“In addition, where the address is unknown or in the absence of an act made in Québec establishing the right-holder’s rights, the right-holder of a property referred to in subparagraph 9 of the first paragraph of section 3 is presumed to be domiciled in Québec if the last known address of the holder of the contract or the participant to the contract is located in Québec.”

§2.—*Accessibility of certain information related to a deceased person*

INSURERS ACT

99. The Insurers Act (chapter A-32.1) is amended by inserting the following section after section 72.1, enacted by chapter 15 of the statutes of 2024:

“72.2. An authorized insurer may, for the purpose of identifying an insured under an individual life insurance contract, collect from the registrar of civil status the personal information determined by government regulation that is necessary to identify a deceased person so that the beneficiaries who have not claimed payment of the sum payable under that contract may be so informed.

The provisions of the Act respecting the protection of personal information in the private sector (chapter P-39.1) apply to the information referred to in the first paragraph. In addition, the insurer must

- (1) use the information only for the purposes for which it was collected;
- (2) not communicate to a third person any information the insurer cannot associate with any of its insureds, unless it is a communication made in accordance with section 18.3 of the Act respecting the protection of personal information in the private sector; and
- (3) destroy without delay any information it cannot associate with any of its insureds, with no possibility of anonymizing such information.

The collection of information referred to in the first paragraph must be carried out under a written agreement between the insurer and the registrar of civil status. That agreement must include

- (1) measures to ensure the protection of personal information and its destruction;
- (2) the obligation for the insurer's person in charge of the protection of personal information to declare under oath that the information the insurer was not able to associate with any of its insureds was destroyed; and
- (3) the terms and conditions for sending to the registrar of civil status the declaration under oath referred to in subparagraph 2.

The agreement may be unilaterally resiliated by the registrar of civil status.”

100. Section 492 of the Act is amended by inserting the following subparagraph after subparagraph *c* of paragraph 1:

“(c.1) that, in contravention of subparagraph 3 of the third paragraph of section 72.2, fails to send to the registrar of civil status a declaration under oath in accordance with the terms and conditions prescribed by the agreement between the insurer and the registrar of civil status,”.

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

101. Section 239 of the Act respecting the distribution of financial products and services (chapter D-9.2) is amended by striking out “, except the register referred to in section 240”.

102. Sections 240, 241 and 243 of the Act are repealed.

DIVISION II

TRANSITIONAL PROVISIONS

103. For the period beginning on (*insert the date of assent to this Act*) and ending on (*insert the date that is 20 months after the date of assent to this Act*), no interest is owed under section 8 of the Unclaimed Property Act (chapter B-5.1) in respect of the insured amounts due referred to in subparagraph 9 of the first paragraph of section 3 of that Act, to the extent that they are presumed to be due because of the amendments made to that subparagraph 9 by section 97 of this Act or that the right-holder is presumed to be domiciled in Québec because of the amendments made to section 4 of the Unclaimed Property Act by section 98 of this Act.

104. Until the date of resiliation of an agreement entered into under the third paragraph or 31 December 2030, whichever date occurs first, an authorized insurer within the meaning of the Insurers Act (chapter A-32.1) may, for the purpose of identifying an insured under the individual life insurance contract, collect from the Minister of Revenue the personal information necessary to identify a deceased person and the personal information necessary to identify and communicate with the liquidator of that person's succession so that the beneficiaries who have not claimed payment of the sum payable under that contract may be so informed.

The provisions of the Act respecting the protection of personal information in the private sector (chapter P-39.1) apply to the personal information referred to in the first paragraph. In addition, the insurer must

- (1) use the information only for the purposes for which it was collected;
- (2) not communicate to a third person any information the insurer cannot associate with any of its insureds, or information regarding a liquidator, unless it is a communication made in accordance with section 18.3 of the Act respecting the protection of personal information in the private sector; and
- (3) destroy without delay any information it cannot associate with any of its insureds, including information regarding the liquidator of the succession of a person who is not one of its insureds, with no possibility of anonymizing such information.

The collection of information referred to in the first paragraph must be carried out under a written agreement between the insurer and the Minister of Revenue. That agreement must include

- (1) measures to ensure the protection of personal information and its destruction;

(2) the obligation for the insurer's person in charge of the protection of personal information to declare under oath that the information the insurer was not able to associate with any of its insureds, including information regarding the liquidator of the succession of a person who is not one of its insureds, was destroyed; and

(3) the terms and conditions for sending to the Minister the declaration under oath referred to in subparagraph 2.

The agreement may be unilaterally resiliated by the Minister.

105. Subparagraph *c.1* of paragraph 1 of section 492 of the Insurers Act (chapter A-32.1), as enacted by section 100 of this Act, applies to an insurer referred to in section 104 of this Act, with the necessary modifications.

106. The Commission d'accès à l'information is responsible for overseeing the enforcement of section 72.2 of the Insurers Act (chapter A-32.1) and section 104 of this Act with respect to the collection, use, communication, keeping and destruction of personal information.

To that end, it has all the powers provided for in the Act respecting the protection of personal information in the private sector (chapter P-39.1), including the power to impose the monetary administrative penalties provided for in subdivision 4.1 of Division VII of that Act and to file proceedings pursuant to subdivision 5 of that Division VII.

107. For the purposes of sections 5 and 8 of the Unclaimed Property Act (chapter B-5.1), the latest date on which an authorized insurer referred to in section 72.2 of the Insurers Act (chapter A-32.1), enacted by section 99 of this Act, or in section 104 of this Act must submit to the Minister of Revenue the insured amounts due under an individual life insurance contract is deemed to be the date of the end of the delivery period applicable to that insurer in accordance with section 6 of the Unclaimed Property Act ending on or before the end of the second calendar year following the date on which the insurer received, because of the first paragraph of section 72.2 of the Insurers Act or section 104 of this Act, the information concerned, provided it is a delivery of insured amounts due in respect of a person deceased no sooner than three years prior to the date on which the authorized insurer received that information.

For the purposes of section 6 of the Unclaimed Property Act, the insured amounts due under an individual life insurance contract referred to in the first paragraph are deemed to become unclaimed during the year preceding the year that includes the latest date as provided in the first paragraph.

CHAPTER XIV

ABOLITION OF THE BUSINESS TAX AND THE ROLL OF RENTAL VALUES

DIVISION I

AMENDING PROVISIONS

CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

108. Schedule C to the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended

- (1) by replacing “business tax” in section 79.6 by “tax”;
- (2) by replacing “and a business tax exemption” in the first paragraph of section 99.1 by “exemption and an exemption from the assessment of the members of a commercial development association”;
- (3) by replacing “exempt from the business tax” in the third paragraph of section 101 by “referred to in section 236 of the Act respecting municipal taxation (chapter F-2.1)”;
- (4) by striking out “and business” in the first paragraph of section 104.

CHARTER OF VILLE DE QUÉBEC, NATIONAL CAPITAL OF QUÉBEC

109. Sections 35.2 and 35.4 of the Charter of Ville de Québec, national capital of Québec (chapter C-11.5) are amended by striking out “, the roll of rental values” in the second paragraph.

110. Section 151 of Schedule C to the Charter is amended by striking out the second paragraph.

CITIES AND TOWNS ACT

111. Section 458.32 of the Cities and Towns Act (chapter C-19) is amended by striking out “business”.

112. Section 487.2 of the Act is amended by striking out “, except the tax provided for in section 487.3” in the third paragraph.

113. Section 487.3 of the Act is repealed.

114. Section 487.4 of the Act is amended by striking out both occurrences of “or the business tax”.

MUNICIPAL CODE OF QUÉBEC

115. Article 665 of the Municipal Code of Québec (chapter C-27.1) is amended by striking out “business”.

116. Article 979.2 of the Code is amended by striking out “, except the tax provided for in section 979.3” in the third paragraph.

117. Article 979.3 of the Code is repealed.

118. Article 979.4 of the Code is amended by striking out both occurrences of “or the business tax”.

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

119. Section 78 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is repealed.

120. Section 82 of the Act is amended by striking out the second paragraph.

121. Section 84 of the Act is amended by striking out “and the urban agglomeration rental roll”.

122. Section 88 of the Act is amended, in the first paragraph,

(1) by striking out “or rental value” and by replacing both occurrences of “or rental roll” by “roll”;

(2) by replacing “or the rental roll of the municipality, as the case may be,” by “of the municipality”.

123. Section 93 of the Act is repealed.

124. Section 96 of the Act is amended by striking out “according to whether or not the business tax is imposed,” in the first paragraph.

125. Section 100 of the Act is amended

(1) by striking out paragraph 1;

(2) by striking out “the first paragraph of” in paragraph 3.

126. Section 106 of the Act is amended

(1) by replacing “and, in particular, the following modifications:” in the introductory clause by “to the urban agglomeration property roll.”;

(2) by striking out paragraph 1.

127. Section 109 of the Act is amended

(1) by striking out “or the business tax” in subparagraph 4 of the second paragraph;

(2) by replacing “section 232.3 or” in the third paragraph by “section”.

128. Section 115 of the Act is amended by striking out “78,” in the first paragraph.

129. Sections 118.18 and 118.36 of the Act are amended by replacing “78” by “79”.

130. Section 118.92 of the Act is amended by striking out “78,”.

ACT RESPECTING MUNICIPAL TAXATION

131. Section 1 of the Act respecting municipal taxation (chapter F-2.1) is amended, in the first paragraph,

(1) by replacing “the business tax or the payment of a sum in lieu thereof” in the definition of “**occupant**” by “an assessment of the members of a commercial development association”;

(2) by striking out “or the roll of rental values” in the definition of “**roll**”.

132. Section 14.1 of the Act is repealed.

133. Chapter V.1 of the Act, comprising sections 69.1 to 69.8, is repealed.

134. Section 79 of the Act is amended by striking out “or to the business establishment of which he is the occupant” and both occurrences of “or business establishment” in the second paragraph.

135. Section 79.1 of the Act is amended by striking out the second sentence of the fourth paragraph.

136. Section 81 of the Act is amended

(1) in the first paragraph,

(a) by replacing “a unit of assessment or a business establishment, as the case may be, is entered on the roll” by “a unit of assessment is entered on the roll”;

(b) by striking out “or business establishment”;

(c) by replacing “\$3,000,000 or \$100,000, respectively” by “\$3,000,000”;

(2) in the second paragraph,

(a) by replacing “or business establishment entered in his” by “entered in the person’s”;

(b) by striking out “or a business tax, as the case may be,”;

(3) by replacing “or business establishment is entered” in the third paragraph by “is entered”.

137. Section 134 of the Act is amended

(1) by replacing “or the business establishment indicated” by “indicated”;

(2) by striking out “or business establishment”;

(3) by replacing “\$3,000,000 or \$100,000, respectively” by “\$3,000,000”.

138. Section 135 of the Act is amended by striking out “or business establishments” and “or business establishment” in the third paragraph.

139. Section 137 of the Act is amended by replacing “or business establishment concerned” by “concerned” and by replacing “inscrit” in the French text by “inscrite”.

140. Section 138.5 of the Act is amended, in the second paragraph,

(1) by replacing “or business establishment concerned” in subparagraph 1 by “concerned”;

(2) by replacing “or a business establishment that is not entered” in subparagraph 3 by “that is not entered”.

141. Section 138.9 of the Act is amended by replacing “or business establishment concerned in the motion is entered” in paragraph 3 by “concerned in the motion is entered”.

142. Section 145 of the Act is amended by striking out “or business establishment”.

143. Section 147 of the Act is amended by striking out both occurrences of “or business establishment” and “or 69.5 and 69.6” in the first paragraph.

144. Section 148.3 of the Act is amended by replacing “or a business establishment whose property value or rental value” by “whose property value”.

145. Section 151 of the Act is amended by replacing “or business establishment concerned is entered” by “concerned is entered”.

146. Section 174.2 of the Act is repealed.

147. Section 174.3 of the Act is amended

(1) in the first paragraph,

(a) by striking out “or 174.2”;

(b) by replacing “notwithstanding sections 46 and 69.6” by “despite section 46”;

(c) by striking out “or of the business establishment”;

(2) by replacing “of sections 174 and 174.2” in the second paragraph by “of section 174”.

148. Section 175 of the Act is amended

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

“In the event of an alteration referred to in paragraph 2, 4, 6, 7, 8, 12, 18 or 19 of section 174, the assessor shall make a new assessment of the unit of assessment concerned. The assessor shall do likewise in the event of an alteration referred to in paragraph 1 of that section, if the proposal for a correction so provides, or in the case of an alteration referred to in another paragraph of that section, where a unit of assessment is changed as a result of such alteration.”;

(2) by striking out “or V.1” in the second paragraph;

(3) by striking out “or 174.2” in the third paragraph.

149. Section 177 of the Act is amended

(1) in the first paragraph,

(a) by striking out “or 174.2” in the introductory clause;

(b) by replacing “those sections” in subparagraph 1 by “that section”;

(c) by replacing “section 174 and paragraph 3 of section 174.2” in subparagraph 4 by “that section”;

(d) by replacing “section 174 and in paragraphs 4 to 8 of section 174.2” in the introductory clause of subparagraph 5 by “that section”;

(2) by striking out “or paragraph 4 of section 174.2” and “or business tax” in the second paragraph;

(3) by striking out “or paragraph 5 of section 174.2” in the third paragraph.

150. Section 178 of the Act is amended

(1) by striking out “or 174.2” in the first paragraph;

(2) by striking out “or V.1” in the second paragraph.

151. Section 205.1 of the Act is amended by striking out “, except sums resulting from the business tax imposed under section 232” in subparagraph 2 of the third paragraph.

152. The heading of Division III of Chapter XVIII of the Act is amended by replacing “BUSINESS TAX” by “BUSINESS ESTABLISHMENTS”.

153. Sections 232 to 232.3 of the Act are replaced by the following section:

“232. For the purpose of the assessment of the members of a commercial development association and for the purposes of sections 47 and 518 of the Act respecting elections and referendums in municipalities (chapter E-2.2), every unit of assessment which must be entered on the property assessment roll in which a person carries on, for pecuniary gain or not, an economic or administrative activity in matters of finance, trade, industry or services, a calling, an art, a profession or any other activity constituting a means of profit, gain or livelihood, except an employment or charge, is a business establishment.

However, where an activity is carried on in a part of the unit forming the object of a lease, or in several parts forming the objects of separate leases, each part constitutes a business establishment distinct from the remainder of the unit.

A unit made up solely of the road bed of a railway to which section 47 of this Act applies is not a business establishment. Despite section 2, this section applies only to a whole unit.”

154. Section 236 of the Act is amended by replacing “business tax” in the introductory clause by “assessment of the members of a commercial development association”.

155. Sections 237 to 243 of the Act are repealed.

156. Section 243.1 of the Act is amended by replacing “or business tax exemption” in the first paragraph by “exemption or an exemption from the assessment of the members of a commercial development association”.

157. Section 243.4 of the Act is amended

(1) by replacing “a business tax exemption” and “that tax” in the first paragraph by “an exemption from the assessment of the members of a commercial development association” and “that assessment”, respectively;

(2) by replacing “a business tax exemption” in the second paragraph by “an exemption from the assessment of the members of a commercial development association”.

158. Section 243.12 of the Act is amended by striking out “or of the business tax” in the third paragraph.

159. Section 243.15 of the Act is amended by replacing “a business tax exemption” and “the tax” in the second paragraph by “an exemption from the assessment of the members of a commercial development association” and “the assessment”, respectively.

160. Section 243.16 of the Act is amended

(1) by striking out “or paragraph 4 of section 174.2” in the second paragraph;

(2) by replacing “business tax” in the third paragraph by “assessment of the members of a commercial development association”.

161. Section 244.39 of the Act is amended

(1) by replacing “If the municipality does not impose the business tax for the same fiscal year, the” in the second paragraph by “The”;

(2) by striking out the third and fourth paragraphs.

162. Section 244.43 of the Act is amended by striking out the fourth paragraph.

163. Section 245 of the Act is amended by replacing the first two sentences of the third paragraph by the following sentence: “Where an alteration is made to an entry on the property assessment roll, the first two paragraphs, adapted as required, apply in respect of any tax other than the property tax or municipal compensation the collection or computation of which is based on that entry.”

164. Section 246 of the Act is amended

(1) by striking out “or 174.2” in the first paragraph;

(2) by striking out the third paragraph.

165. Section 247 of the Act is amended by striking out the third paragraph.

166. Section 252.1 of the Act is amended by striking out “or roll of rental values”.

167. Section 253.27 of the Act is amended by striking out the second sentence of the second paragraph.

168. Section 253.28 of the Act is amended

- (1) by striking out “or business establishment” in the first paragraph;
- (2) by striking out “or paragraph 6 of section 174.2” in the second paragraph;
- (3) by replacing the third paragraph by the following paragraph:

“Where a unit entered on the roll concerned results from the combination of several whole units entered on the preceding roll, the sum of the taxable value of each such unit is considered to be the taxable value, entered on the preceding roll, of the unit resulting from the combination.”

169. Section 253.29 of the Act is amended by striking out “or business establishment” and both occurrences of “or establishment”.

170. Section 253.30 of the Act is amended

- (1) by striking out “or business establishment” in the first paragraph;
- (2) by replacing “establishment entered” in subparagraph 1 of the second paragraph by “entered”.

171. Section 253.31 of the Act is amended

- (1) by striking out “or paragraph 6 of section 174.2” in the first paragraph;
- (2) by striking out all occurrences of “or business establishment”, “or establishments” and “or establishment” in the third and fourth paragraphs;
- (3) by replacing the sixth paragraph by the following paragraph:

“The averaging of a variation in the taxable value of a unit of assessment shall cease at the date on which an alteration referred to in the second paragraph which strikes off the unit, divides it or adds to it a part of another takes effect. However, averaging shall not cease with regard to a unit of assessment to which has been added part of another, or from which that part has been taken, unless the value of a part exceeds 10% of the value of the unit to which it is added or from which it is taken, as the case may be, with reference to the values entered on the roll concerned immediately before the taking of effect of the alteration.”;

- (4) by striking out “or business establishment” in the seventh paragraph;
- (5) by striking out the eighth paragraph.

172. Section 253.34 of the Act is amended

- (1) by striking out “or business establishment” in the first paragraph;
- (2) by striking out “or establishment” in the second paragraph;
- (3) by striking out “or establishment” in the third paragraph;
- (4) by striking out “or establishment” in the fourth paragraph.

173. Section 253.36 of the Act is amended

- (1) by striking out “, except if the resolution applies only to the roll of rental values” in the second paragraph;
- (2) by striking out the third paragraph.

174. Section 253.51 of the Act is amended by striking out “, except if the resolution applies only to the roll of rental values” in the second paragraph.

175. Section 253.54 of the Act is amended by striking out “, except if the resolution applies only to the roll of rental values” in the third paragraph.

176. Section 253.59 of the Act is amended

- (1) by replacing subparagraph 2 of the fifth paragraph by the following subparagraph:

“(2) are not greater than the result obtained by multiplying the product that results from the multiplication described in subparagraph 1 by the coefficient applicable under section 244.40.”;

- (2) by replacing the sixth paragraph by the following paragraph:

“For the purposes of establishing the minimum and maximum revenues under the fifth paragraph, the revenues are those anticipated for the fiscal year for the purposes of which the rate specific to the category of non-residential immovables must be fixed and the taxable non-residential property assessment is the one established for that fiscal year under Division IV of Chapter XVIII.1.”

177. Section 254 of the Act is amended by striking out the second paragraph.

178. Section 254.1 of the Act is amended

- (1) by striking out “or in respect of a business establishment whose occupant is such a person” in the first paragraph;
- (2) by striking out “, paragraph 1 of section 174.2” in the third paragraph.

179. Section 255 of the Act is amended

- (1) by striking out the last sentence of the first paragraph;
- (2) by striking out all occurrences of “the first paragraph of”.

180. Section 256 of the Act is amended

- (1) by striking out “or business establishments” in the first paragraph;
- (2) by striking out “or business establishment” in the fourth paragraph.

181. Section 257 of the Act is amended by striking out “and the tax paid in respect of a business establishment contemplated in the said paragraph stands in lieu of the business tax” in the first paragraph.

182. Section 261.5.5 of the Act is amended by striking out paragraph 1.

183. Section 262 of the Act is amended, in the first paragraph,

- (1) in subparagraph 2,
 - (a) by striking out “or business establishment” in subparagraph *a.1*;
 - (b) by striking out “or business establishments” in subparagraph *b*;
 - (c) by striking out “or business establishments” in subparagraph *d*;
- (2) by striking out “business establishment” and both occurrences of “or rental” in subparagraph 8.3.

184. Section 263 of the Act is amended, in the first paragraph,

- (1) by striking out “and the roll of rental values” in subparagraph 1;
- (2) by replacing “the values prescribed in respect of assessment units and business establishments, respectively” in subparagraph 2.0.1 by “the value prescribed”.

185. Section 263.2 of the Act is amended by striking out “or a business establishment” and “or establishment” in the second paragraph.

186. Section 264 of the Act is amended by striking out the last sentence of the seventh paragraph.

187. Section 495.1 of the Act is repealed.

188. The Act is amended

(1) by striking out all occurrences of “or 174.2”, “or of section 174.2” and “, 174.2”;

(2) by replacing all occurrences of “the first paragraph of sections 254 and” by “section 254 and the first paragraph of section”;

(3) by replacing all occurrences of “the first paragraph of section 254” by “section 254”.

PUBLIC INFRASTRUCTURE ACT

189. Section 57 of the Public Infrastructure Act (chapter I-8.3) is amended by striking out subparagraph 2 of the first paragraph.

ACT RESPECTING ADMINISTRATIVE JUSTICE

190. Section 32 of the Act respecting administrative justice (chapter J-3) is amended by striking out “or on the roll of rental values” and “or the business tax”.

191. Section 33 of the Act is amended by striking out “or a business establishment” and “or rental value” in the second paragraph.

192. Sections 85 and 135 of the Act are amended by replacing all occurrences of “or a business establishment whose property value or rental value” and “or business establishment whose property value or rental value” in the first paragraph by “whose property value”.

ACT RESPECTING THE MINISTÈRE DE LA FAMILLE, DES AÎNÉS ET DE LA CONDITION FÉMININE

193. Section 162 of the Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine (chapter M-17.2) is repealed.

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

194. Section 119 of the Act respecting municipal territorial organization (chapter O-9) is amended

(1) by striking out “or on the roll of rental values” in the first and third paragraphs;

(2) by striking out “or roll of rental values” in the fourth paragraph;

(3) by replacing “in sections 46.1 and 69.6” in the fifth paragraph by “in section 46.1”.

195. Section 171 of the Act is amended

- (1) by striking out “or on the roll of rental values” in the first paragraph;
- (2) by striking out “or business establishments” in the third paragraph;
- (3) by striking out “or roll of rental values” in the fourth paragraph.

196. Section 214.2.1 of the Act is amended by striking out “or roll of rental values”.

CODE OF ETHICS OF CHARTERED APPRAISERS

197. Section 24.1 of the Code of ethics of chartered appraisers (chapter C-26, r. 123) is amended by striking out “or on the roll of rental values” in subparagraph 1 of the second paragraph.

REGULATION RESPECTING CLASSES OF COMPLAINTS RELATING TO A REAL ESTATE ASSESSMENT ROLL OR A ROLL OF RENTAL VALUES

198. The title of the Regulation respecting classes of complaints relating to a real estate assessment roll or a roll of rental values (chapter F-2.1, r. 1) is amended by striking out “or a roll of rental values”.

199. Section 2 of the Regulation is repealed.

REGULATION RESPECTING COMPENSATIONS IN LIEU OF TAXES

200. The heading of Division 1 of the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2) is amended by striking out “AND BUSINESS ESTABLISHMENTS”.

201. Section 2 of the Regulation is repealed.

202. Section 6 of the Regulation is amended by striking out the second paragraph.

203. Section 28 of the Regulation is amended by striking out “or business establishment”.

REGULATION RESPECTING THE FORM AND MINIMUM
CONTENT OF VARIOUS DOCUMENTS RELATIVE
TO MUNICIPAL TAXATION

204. Section 3 of the Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6.1) is amended by replacing “or the roll of rental values must be made using the forms provided for in Schedule I or Schedule II, as the case may be” in the first paragraph by “must be made using the forms provided for in Schedule I”.

205. Section 4 of the Regulation is amended by striking out “or Schedule IV, as the case may be” in the first paragraph.

206. Section 6 of the Regulation is amended by striking out all occurrences of “or a business establishment” and “or establishment”.

207. Section 7 of the Regulation is amended by striking out “or Schedule VI, depending on whether they relate to a unit of assessment or a business establishment and they apply to them”.

208. Section 8 of the Regulation is amended by striking out “or Schedule VIII” and “or Schedule X, depending on whether they relate to a unit of assessment or a business establishment”.

209. Section 11 of the Regulation is repealed.

210. Section 13 of the Regulation is amended

(1) by striking out “, the business tax”, “or a business establishment” and “or business establishment” in paragraph 3;

(2) by replacing “or a business establishment is entered” in paragraph 4 by “is entered”.

211. Section 15 of the Regulation is amended by striking out “or business establishment”.

212. Section 19 of the Regulation is amended

(1) by striking out “or a business establishment” in the introductory clause;

(2) by replacing “or establishment is entered” in paragraph 1 by “is entered”.

213. Section 20 of the Regulation is repealed.

214. Section 22 of the Regulation is amended by striking out “or Schedule XIII” and “or Schedule XV, depending on whether they relate to a unit of assessment or a business establishment”.

215. Schedules II, IV, VI, VIII, X, XIII and XV to the Regulation are repealed.

REGULATION RESPECTING THE TARIFF OF ADMINISTRATIVE FEES, PROFESSIONAL FEES AND OTHER CHARGES ATTACHED TO PROCEEDINGS BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

216. Section 1 of the Regulation respecting the Tariff of administrative fees, professional fees and other charges attached to proceedings before the Administrative Tribunal of Québec (chapter J-3, r. 3.2) is amended by striking out paragraph 1 and the introductory clause of paragraph 2.

DIVISION II

TRANSITIONAL PROVISION

217. A municipality that, on 31 December 2025, has a roll of rental values, in force or deposited in accordance with the Act respecting municipal taxation (chapter F-2.1), covering the municipal fiscal period 2026, may continue to impose a tax on the basis of the rental value of an immovable using that roll. For that purpose, any provision repealed or amended by this chapter continues to apply, as it read before it was repealed or amended, in respect of such a municipality, until the end of the period of application of the roll.

CHAPTER XV

PREMIUM RATES UNDER THE PARENTAL INSURANCE PLAN

ACT RESPECTING PARENTAL INSURANCE

218. The Act respecting parental insurance (chapter A-29.011) is amended by inserting the following section after section 78:

“78.1. Despite section 6, the Government may, exceptionally and after consulting the Conseil de gestion, set by regulation, on the recommendation of the Minister of Finance, the premium rates provided for in that section.

Such premium rates replace the rates set in accordance with sections 6 and 88.”

TAXATION ACT

219. Section 339 of the Taxation Act (chapter I-3) is amended by replacing “the premium rate referred to in subparagraph 1 of the first paragraph of section 6 of that Act is of the premium rate referred to in subparagraph 3 of that paragraph,” in paragraph *i.1* by “the premium rate referred to in subparagraph 1 of the first paragraph of section 6 of that Act or, where applicable, the premium rate that replaces it under section 78.1 of that Act is of the premium rate referred to in subparagraph 3 of that paragraph or, where applicable, the premium rate that replaces it under that section 78.1”.

REGULATION RESPECTING PARENTAL INSURANCE PLAN PREMIUMS

220. Section 1 of the Regulation respecting parental insurance plan premiums (chapter A-29.011, r. 3) is amended by inserting “or, where applicable, the premium rate that replaces it under section 78.1 of the Act” after “Act” in the definition of “applicable premium rate”.

CHAPTER XVI

FINAL PROVISIONS

221. Section 96 of this Act has effect from 15 March 2023. From that date and before (*insert the date of assent to this Act*), section 109 of the Act to give effect to fiscal measures announced in the Budget Speech delivered on 22 March 2022 and to certain other measures (2023, chapter 2), as replaced by that section 96, is to be read as if “the tobacco tax provided for in section 8 of the Tobacco Tax Act (chapter I-2),” were struck out.

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

(1) those of Chapter I, comprising sections 1 to 10, and of Chapter XIV, comprising sections 108 to 217, which come into force on 1 January 2026;

(2) those of sections 73 to 75 and 80, which come into force on 1 April 2026;

(3) those of Chapter II, comprising sections 11 to 15, and of Chapter III, comprising sections 16 to 48, which come into force on 1 January 2027; and

(4) those of section 68, which come into force on the date of coming into force of the first regulation made under section 30.8 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011), enacted by section 68.

