

Bill 32

**An Act giving effect to the Budget Speech delivered on  
17 March 2011 and to certain other budget statements  
and enacting the Act respecting the sectoral  
parameters of certain fiscal measures**

Section 93

**AMENDMENT:**

Replace paragraphs i and ii of the definition of “minimum cohabitation period” in section 1029.8.61.91, proposed by subsection 1, by the following paragraphs:

- (a) the period includes at least 183 days in the year; and
- (b) the person has, before the end of the year, reached 70 years of age or, if the person died in the year, had reached that age at the time of death;

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Sections 112.1 to 112.5

**AMENDMENT:**

Insert the following after section 112:

ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND AMUSEMENT  
MACHINES

**112.1.** Section 20.1 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6) is amended, in the first paragraph,

- (1) by striking out subparagraph *d.1*;
- (2) by replacing “such machines” in subparagraph *e* by “video lottery machines”.

**112.2.** Section 20.2 of the Act is amended, in the first paragraph,

- (1) by striking out subparagraph *b*;
- (2) by replacing “of such machines” in subparagraph *c* by “of the gaming machines and electronic equipment to which the first paragraph of section 52.15 applies”.

**112.3.** Section 52.15 of the Act is replaced by the following section:

**“52.15.** Prior to commissioning gaming machines and electronic equipment directly linked to the casino lottery schemes that it operates in a State casino, the Société des loteries du Québec shall have them certified by a laboratory included on the list drawn up by the Société in order to ensure that they operate solely on the basis of chance and that the gaming machines are adequate. The list of laboratories must be submitted to the board for approval.

The Société shall have commissioned gaming machines verified every year by the board to ensure that their payout rate is statistically in keeping with the rate expected and advertised to players.

The Société or the licence holders, as the case may be, shall likewise have video lottery machines operated elsewhere than in a State casino certified before their registration and shall subsequently have them verified every year.”

**112.4.** Section 119 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph *c.1* by the following subparagraph:

“(c.1) prescribe the fees that the board may charge for a verification under section 52.15;”;

(2) by replacing “rate of return” in subparagraph *g* by “payout rate”.

**112.5.** Section 121.0.2 of the Act is repealed.

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Sections 116.1 to 116.3

**AMENDMENT:**

Insert the following after section 116:

**ACT RESPECTING THE RÉGIE DES ALCOOLS, DES COURSES ET DES JEUX**

**116.1.** Section 23 of the Act respecting the Régie des alcools, des courses et des jeux (R.S.Q., chapter R-6.1) is amended by inserting the following paragraphs after paragraph 4:

“(4.1) approving the list, drawn up by the Société des loteries du Québec, of laboratories that may certify gaming machines and electronic equipment directly linked to the casino lottery schemes and video lottery machines operated elsewhere than in a casino;

“(4.2) verifying commissioned gaming machines to ensure their payout rate is statistically in keeping with the rate expected and advertised to players;”.

**116.2.** The Act is amended by inserting the following section after section 104:

“**104.1.** Certain members of the personnel of the laboratory under the responsibility of the Minister of Public Security who are responsible for verifications and certifications under section 52.15 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6), as it read on (*insert the date preceding the date of assent to this Act*), become employees of the Régie des alcools, des courses et des jeux, insofar as a decision by the Conseil du trésor providing for their transfer is made before (*insert the date that is 90 days after the date of assent to this Act*).”

**ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC**

**116.3.** The Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1) is amended by inserting the following sections after section 27:

“**27.1.** Certain members of the personnel of the laboratory under the responsibility of the Minister of Public Security who are responsible for verifications and certifications under section

52.15 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6), as it read on (*insert the date preceding the date of assent to this Act*), become, subject to the conditions of employment applicable to them, employees of the company or of one of its subsidiaries, insofar as a decision by the Conseil du trésor providing for their transfer and, if applicable, designating the subsidiary is made before (*insert the date that is 90 days after the date of assent to this Act*).

“27.2. An employee of the company or of its subsidiary referred to in section 27.1 who, on the day preceding the employee’s transfer to the company or the subsidiary, was a public servant with permanent tenure may request a transfer to a position in the public service or take part in a promotion competition for such a position in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

“27.3. Section 35 of the Public Service Act (R.S.Q., chapter F-3.1.1) applies to an employee referred to in section 27.2 who takes part in a promotion competition for a position in the public service.

“27.4. An employee referred to in section 27.2 who applies for a transfer or a promotion competition may require from the Chair of the Conseil du trésor an assessment of the classification the employee would be assigned in the public service. The assessment must take into account the person’s classification on the last day of employment in the public service and the experience and training acquired in the course of employment with the company.

If an employee is transferred under the first paragraph, the deputy minister or the chief executive officer shall determine the employee’s classification in accordance with the assessment provided for in the first paragraph.

If an employee is promoted under section 27.2, the classification assigned to the employee must take into account the criteria set out in the first paragraph.

“27.5. In the event of a partial or total discontinuance of the activities of the company or of its subsidiary, an employee referred to in section 27.2 is entitled to be placed on reserve in the public service with the classification held on the last day of employment in the public service.

In that case, the Chair of the Conseil du trésor shall, if applicable, determine the employee's classification taking into account the criteria set out in the first paragraph of section 27.4.

A person who is so placed on reserve remains in the employ of the company or of its subsidiary until the Chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act (R.S.Q., chapter F-3.1.1).

“27.6. A person who, in accordance with the applicable conditions of employment, refuses to be transferred to the company or its subsidiary, remains assigned to the Ministère de la Sécurité publique until the Chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act (R.S.Q., chapter F-3.1.1).

“27.7. Subject to remedies available under a collective agreement, an employee referred to in section 27.2 whose employment is terminated or who is dismissed may bring an appeal under section 33 of the Public Service Act (R.S.Q., chapter F-3.1.1).”

Adopted

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Section 146.1

**AMENDMENT:**

Insert the following after section 146:

**TRANSITIONAL AND FINAL PROVISIONS**

**146.1.** Section 52.15 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6), as it read on (*insert the date preceding the date of assent to this Act*), continues to apply to the verification and certification, in progress on that date, of a gaming machine or electronic equipment directly linked to the casino lottery schemes or of a video lottery machine.

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Section 112.6

**AMENDMENT:**

~~Insert the following after section 112.5:~~

~~ANTI-CORRUPTION ACT~~

~~112.6. Section 17 of the Anti-Corruption Act (R.S.Q., chapter L-6.1) is amended by inserting “, section 71.4 of the Tax Administration Act (chapter A-6.002)” after “(chapter A-2.1)”.~~

*Suppressed  
on*



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Section 81.1

**AMENDMENT:**

Insert the following section after section 81:

**81.1.** (1) Section 1029.8.36.53.21 of the Act is amended by replacing the portion of paragraph *b* of the definition of “recognized energy-efficient vehicle” in the first paragraph before subparagraph *i* by the following:

“(b) if the vehicle is powered wholly or partly by gasoline or diesel fuel and is not a rechargeable hybrid vehicle, the vehicle's weighted fuel consumption rating, determined in accordance with section 1029.8.36.53.22, does not exceed”.

(2) Subsection 1 applies in respect of a vehicle acquired or leased after 17 March 2011.

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Section 84

**AMENDMENT:**

Replace paragraphs 2 and 3 of subsection 1 by the following paragraphs:

(2) by replacing paragraph *b* by the following paragraph:

“(b) if the vehicle is powered wholly or partly by gasoline and its weighted fuel consumption rating is less than 3 litres, or is powered wholly or partly by diesel fuel and its weighted fuel consumption rating is less than 2.58 litres, \$3,000;”;

(3) by adding the following paragraph after paragraph *b*:

“(b.1) if the vehicle is a rechargeable hybrid vehicle acquired after 17 March 2011 and before 1 January 2012,

i. \$8,000, if the vehicle is equipped with a battery with a capacity of 17 kilowatt-hours or more, or

ii. \$7,769, if the vehicle is equipped with a battery with a capacity of 16 kilowatt-hours;”;

A handwritten signature in black ink, appearing to read "Adopted" with a flourish at the end.

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Section 104

**AMENDMENT:**

Replace "2011" wherever it appears in subsection 3 by "2013".

*Adopted*

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Section 14

**AMENDMENT:**

Withdraw.

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Section 16.1

**AMENDMENT:**

Insert the following section after section 16:

**16.1.** (1) Section 52.1 of the Act is amended by replacing “sections 50 to 52” by “sections 50 to 52.0.1”.

(2) Subsection 1 applies in respect of a death that occurs after 4:00 p.m. Eastern Standard Time, 4 March 2010.

*Adopted*

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Section 27

**AMENDMENT:**

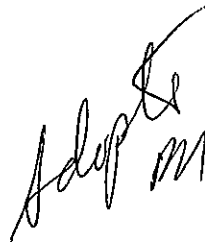
Replace the portion before subsection 2 by the following:

27. (1) Section 725.2 of the Act is amended

(1) by inserting the following paragraph after paragraph *b*:

“(b.1) the security was acquired under the agreement by the individual or a person not dealing at arm’s length with the individual in circumstances described in section 51; and”;

(2) by replacing “subparagraph i” in subparagraph i of paragraph *c* by “subparagraph i.1”.

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Section 118

**AMENDMENT:**

Replace subparagraph 5 of the fourth paragraph of section 17 of the Act respecting the Québec sales tax, proposed by subsection 1, by the following subparagraph:

“(5) corporeal property that was brought into Québec by a person and that comes from Canada outside Québec, if the total of all amounts, each of which is an amount of tax that, but for this subparagraph and subparagraph 8 of the third paragraph of section 18.0.1, would become payable by the person under the first paragraph or the first paragraph of section 18.0.1, is \$35 or less in the calendar month that includes the day on which the property was brought into Québec.”

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Section 119

**AMENDMENT:**

Replace subparagraph 8 of the third paragraph of section 18.0.1 of the Act respecting the Québec sales tax, proposed by subsection 1, by the following subparagraph:

“(8) a supply of a property or a service, if the total of all amounts, each of which is an amount of tax that, but for this subparagraph and subparagraph 5 of the fourth paragraph of section 17, would become payable by the person under the first paragraph or the first paragraph of section 17, is \$35 or less in the calendar month that includes the time when all or part of the consideration for the supply becomes due or is paid without having become due.”

*Adopté*  
*MS*



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Section 112.6

**AMENDMENT:**

Withdraw.

A handwritten signature in black ink, appearing to read 'Adol M', is written over the text 'Section 112.6'.

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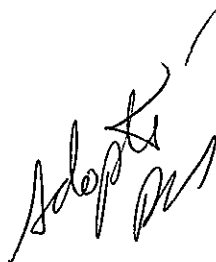
Section 4.1

**AMENDMENT:**

Insert the following section after section 4:

**4.1.** Section 69.1 of the Act is amended by replacing subparagraph y of the second paragraph by the following subparagraph:

“(y) the Anti-Corruption Commissioner, the Associate Commissioner for Audits and the audit teams and investigation units designated by the Government in accordance with the Anti-Corruption Act (chapter L-6.1), in respect of information necessary for the enforcement of that Act; and”.

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Section 4.2

**AMENDMENT:**

Insert the following after section 4.1:

**4.2.** (1) The Act is amended by inserting the following section after section 96:

**“96.1.** The Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agency with respect to advance rulings or paid advice.”

(2) Subsection 1 has effect from 1 April 2011.

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Section 4.3

**AMENDMENT:**

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

**4.3.** (1) The Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003) is amended by inserting the following section after section 199:

“**199.1.** The Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation, des enquêtes et du registraire des entreprises of the Agence du revenu du Québec (R.R.Q., chapter A-6.01, r. 3), deemed to have been made under the Public Administration Act (chapter A-6.01), is deemed to be a regulation made under the Tax Administration Act (chapter A-6.002).”

(2) Subsection 1 has effect from 1 April 2011.

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Section 4.4

**AMENDMENT:**

**ACT RESPECTING PRESCRIPTION DRUG INSURANCE**

**4.4.** (1) Section 24.1 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01) is replaced by the following section:

**“24.1.** The following persons are exempted from payment of the premium for a calendar year:

(1) persons 65 years of age or over throughout the year who receive monthly guaranteed income supplements in the year under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9), the aggregate of which supplements represents at least 94% of the maximum amount that may be paid in that respect annually; and

(2) persons who reach 65 years of age in the year, if paragraph 2 of section 15 applies to them for each of the months in the year that precede the month following the month in which they reach that age and if they receive, for each of the months in the year that follow the month in which they reach that age, at least 94% of the maximum amount of monthly guaranteed income supplement under the Old Age Security Act.

For the purposes of subparagraphs 1 and 2 of the first paragraph, an amount received by a person as a monthly guaranteed income supplement under the Old Age Security Act and the maximum amount that may be paid in that respect must be determined without taking into account the amount that may be added to the amount of the supplement under section 12.1 or 22.1 of that Act.”

(2) Subsection 1 applies from the year 2011.

*Adopted*

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Section 4.5

**AMENDMENT:**

**4.5.** (1) Section 28 of the Act is amended

(1) by adding “(Revised Statutes of Canada, 1985, chapter O-9)” at the end of the first paragraph;

(2) by adding the following paragraph after the second paragraph:

“For the purposes of the first paragraph, an amount received by a person as a monthly guaranteed income supplement under the Old Age Security Act and the maximum amount that may be paid in that respect must be determined without taking into account the amount that may be added to the amount of the supplement under section 12.1 or 22.1 of that Act.”

(2) Subsection 1 has effect from 1 July 2011.

*Adopted*

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Section 4.6

**AMENDMENT:**

4.6. (1) Section 29 of the Act is amended

(1) by replacing “the guaranteed” in subparagraph 1 of the second paragraph by “monthly guaranteed”;

(2) by adding the following paragraph after the second paragraph:

“For the purposes of subparagraph 1 of the second paragraph, an amount received by a person as a monthly guaranteed income supplement under the Old Age Security Act and the maximum amount that may be paid in that respect must be determined without taking into account the amount that may be added to the amount of the supplement under section 12.1 or 22.1 of that Act.”

(2) Subsection 1 has effect from 1 July 2011.

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Section 116.0.1

**AMENDMENT:**

Insert the following after section 116:

**116.0.1.** (1) Section 37.4 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$14,410 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$23,360 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$26,455 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$23,360 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

“(1) \$26,455 where the individual has one dependent child for the year, or

“(2) \$29,310 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2011.

A handwritten signature in black ink, appearing to read "Adopté" followed by a stylized flourish.



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Section 116.0.2

**AMENDMENT:**

**116.0.2.** (1) Section 37.18 of the Act is amended by inserting the following paragraph after paragraph *c*:

“(c.1) is not a person who is exempted under section 24.1 of the Act respecting prescription drug insurance (chapter A-29.01) from payment of the premium under section 23 of that Act for the year; and”.

(2) Subsection 1 applies from the year 2011.

A handwritten signature in black ink, appearing to read "Adopted" with a flourish at the end.

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Section 116.2.1

**AMENDMENT:**

Insert the following after section 116.2:

**ACT RESPECTING THE QUÉBEC PENSION PLAN**

**116.2.1.** (1) Section 43 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

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

“In the cases described in subparagraphs *b* and *c* of the third paragraph of section 41, the adjustment of the personal exemption of a worker does not apply if the year in which the event concerned occurs is subsequent to 2011.”;

(2) by replacing “From the year 1998” in the portion of the third paragraph before subparagraph *a* by “For the years 1998 to 2011”.

(2) Subsection 1 applies from 1 January 2012.

*Adopté*  
*ms*

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Section 116.2.2

**AMENDMENT:**

**116.2.2.** (1) Section 44 of the Act is amended by replacing “third paragraph” by “fourth paragraph”.

(2) Subsection 1 applies from 1 January 2012.

*Adopted*

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Section 116.2.3

**AMENDMENT:**

**116.2.3.** (1) Section 44.1 of the Act, amended by section 1 of chapter 18 of the statutes of 2011, is again amended

(1) by replacing “8.6% for the year 2000” in the second paragraph by “8.6% for the year 2001”;

(2) by replacing “amortization payment rate” in the third and fourth paragraphs by “steady-state contribution rate”.

(2) Paragraph 2 of subsection 1 applies from 1 January 2012.

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Section 116.2.4

**AMENDMENT:**

**116.2.4.** (1) Section 98 of the Act is amended by replacing “subsequent to the year 1997” in the following provisions by “subsequent to 1997 but prior to 2012”:

- subparagraph 3 of subparagraph *b* of the first paragraph;
- subparagraph *c* of the first paragraph;
- the portion of the third paragraph before subparagraph *a*.

(2) Subsection 1 applies from 1 January 2012.

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Section 116.2.5

**AMENDMENT:**

**116.2.5.** (1) Section 99 of the Act is amended

(1) by adding “, unless that month is subsequent to 2011, in which case no adjustment is made” at the end of subparagraphs *b* and *c* of the third paragraph;

(2) by inserting “but prior to 2012” after “subsequent to 1997” in the first sentence of the fifth paragraph.

(2) Subsection 1 applies from 1 January 2012.

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Section 116.2.6

**AMENDMENT:**

**116.2.6.** (1) Section 216 of the Act, amended by section 4 of chapter 18 of the statutes of 2011, is again amended

- (1) by inserting “minimum” after “for a” in the first sentence of the first paragraph;
  - (2) by replacing “amortization payment rate” in the portion of the second paragraph before subparagraph *a* and in the fourth paragraph by “steady-state contribution rate”.
- (2) Subsection 1 applies from 1 January 2012.

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Section 146 and Schedule I

**AMENDMENT:**

Withdraw.

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Bill 32

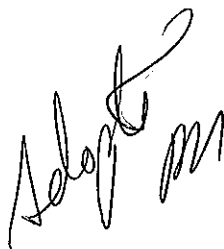
**An Act giving effect to the Budget Speech delivered on  
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Title

**AMENDMENT:**

Replace by the following Title:

**An Act giving effect to the Budget Speech delivered on 17 March 2011 and amending  
various legislative provisions**

A handwritten signature in black ink, appearing to read "Adopted" followed by a stylized flourish.

Bill 32

**An Act giving effect to the Budget Speech delivered on  
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Section 145.1

**AMENDMENT:**

Insert the following after section 145:

ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF  
THE BUDGET SPEECH OF 17 MARCH 2011 AND THE ENACTMENT OF THE ACT TO  
ESTABLISH THE NORTHERN PLAN FUND

**145.1.** (1) The Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund (2011, chapter 18) is amended by replacing “computing” in the following provisions by “calculating”:

- the first paragraph of section 7;
- section 8;
- the second paragraph of section 9.

(2) Subsection 1 has effect from 13 June 2011.

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