



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-NINTH LEGISLATURE

Bill 73

**An Act respecting mainly the
implementation of certain provisions of the
Budget Speech of 20 March 2012**

Introduction

**Introduced by
Mr. Raymond Bachand
Minister of Finance**

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EXPLANATORY NOTES

This bill amends several legislative provisions, mainly to implement certain provisions of the Budget Speech of 20 March 2012.

Firstly, with respect to natural resources, it amends, in particular,

(1) the Mining Act, to allow the auctioning of licences to explore for petroleum, natural gas and underground reservoirs and, in certain circumstances, of leases to produce petroleum and natural gas, and to increase the maximum royalties that may be charged to the holder of such a lease from 17% to 40% of the well head value;

(2) the Regulation respecting petroleum, natural gas and underground reservoirs, in particular to set new rules for computing royalties payable for the production of petroleum;

(3) the Act respecting the Ministère des Ressources naturelles et de la Faune, so that the Territorial Information Fund also covers activities relating to geographical knowledge and to add two components relating to hydrocarbon management and mining activity management to the Natural Resources Fund; and

(4) the Act respecting Investissement Québec, to establish the Mining and Hydrocarbon Capital Fund, a special fund allowing mainly for the acquisition of interests in enterprises that mine mineral substances forming part of the domain of the State.

Secondly, the Fuel Tax Act, the Act respecting the Ministère des Transports and the Transport Act are amended, mainly to provide for the payment of a portion of the fuel tax collected in a given area into the Land Transportation Network Fund to finance measures relating to public transit in that area.

Thirdly, with respect to the Climate Change Action Plan,

(1) the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs and the Act respecting the Ministère des Transports are amended so that certain sums derived from the sale of greenhouse gas emission allowances may be used exclusively to finance measures affecting public transit or other modes of passenger transport; and

(2) the Act respecting the Régie de l'énergie is amended to stipulate that the method of calculation of the annual duty payable into the Green Fund must disregard greenhouse gas emissions generated by the combustion of natural gas and fuel, other than gasoline and diesel, sold to a purchaser required to cover its carbon dioxide emissions (CO₂) with greenhouse gas emission allowances.

Fourthly, with respect to the fight against undeclared work and the illicit tobacco trade,

(1) the Act respecting labour relations, vocational training and workforce management in the construction industry is amended to specify the fields of intervention of independent contractors, introduce provisions that facilitate the exercise of remedies against persons who refuse to provide information required in the course of an investigation, introduce other provisions that make it easier to prove the employment relationship between employees and their employers, and add certain rules regarding the retention of documents; and

(2) the Tobacco Tax Act, the Tax Administration Act and the Regulation respecting the application of the Tobacco Tax Act are amended to increase certain fines, give inspectors appointed under the Tobacco Act oversight powers in retail sale outlets with respect to the identification of tobacco products required under the Tobacco Tax Act, implement a new tobacco products identification scheme, enhance the mechanism for the rapid destruction of exhibits seized, enhance the evidence preservation mechanism, and enable police officers, like employees of the Agence du revenu du Québec, to obtain the legal authority to implement a special investigative method.

Fifthly, to allow for the implementation of measures concerning certain special funds,

(1) up to 300 million dollars in surpluses accumulated in the Territorial Information Fund are to be transferred to the Generations Fund and the Act to reduce the debt and establish the Generations Fund is amended so that a portion of the income derived from the auctioning of licences to explore for petroleum, natural gas and underground reservoirs may be paid into it;

(2) the sums credited to the Sports and Physical Activity Development Fund, the Québec Cultural Heritage Fund and the Assistance Fund for Independent Community Action are increased; and

(3) the Act respecting the Ministère de la Santé et des Services sociaux is amended to broaden the scope of the Fund to Finance Health and Social Services Institutions and to specify which health and social service providers the Fund may finance.

Sixthly, the Acts establishing the Société immobilière du Québec and Infrastructure Québec are amended to allow for the transfer of certain activities from the former to the latter.

Seventhly, the freeze on the performance-based additional remuneration of senior executives, the management personnel of government departments and certain bodies, and the personnel of a Minister's office is extended for one year.

Eighthly, certain legislative provisions are amended in relation, among other things, to the receipt and processing, as regards immigration, of applications for selection certificates; to certain indemnities for victims of crime; to the penal responsibility of partnerships; to the establishment of an Accumulated Sick Leave Fund at the Agence du revenu du Québec; and to the possibility, under certain conditions, for patrons of a restaurant or bar to take home an unfinished container of wine.

Lastly, the bill makes consequential amendments to several other Acts and contains transitional provisions.

LEGISLATION AMENDED BY THIS BILL:

- Financial Administration Act (R.S.Q., chapter A-6.001);
- Tax Administration Act (R.S.Q., chapter A-6.002);
- Public Administration Act (R.S.Q., chapter A-6.01);
- Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003);
- Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1);
- Highway Safety Code (R.S.Q., chapter C-24.2);
- Code of Penal Procedure (R.S.Q., chapter C-25.1);

- Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003);
- Act respecting immigration to Québec (R.S.Q., chapter I-0.2);
- Tobacco Tax Act (R.S.Q., chapter I-2);
- Crime Victims Compensation Act (R.S.Q., chapter I-6);
- Act respecting offences relating to alcoholic beverages (R.S.Q., chapter I-8.1);
- Act respecting Infrastructure Québec (R.S.Q., chapter I-8.2);
- Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1);
- Mining Act (R.S.Q., chapter M-13.1);
- Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1);
- Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2);
- Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2);
- Act respecting the Ministère des Transports (R.S.Q., chapter M-28);
- Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30);
- Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-30.001);
- Act respecting liquor permits (R.S.Q., chapter P-9.1);
- Environment Quality Act (R.S.Q., chapter Q-2);
- Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1);
- Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01);
- Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20);

- Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1);
- Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1);
- Fuel Tax Act (R.S.Q., chapter T-1);
- Transport Act (R.S.Q., chapter T-12);
- Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013–2014 (2010, chapter 20).

REGULATIONS AMENDED BY THIS BILL:

- Regulation respecting the selection of foreign nationals (R.R.Q., chapter I-0.2, r. 4);
- Regulation respecting the application of the Tobacco Tax Act (R.R.Q., chapter I-2, r. 1);
- Regulation respecting petroleum, natural gas and underground reservoirs (R.R.Q., chapter M-13.1, r. 1).

Bill 73

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 20 MARCH 2012

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

MEASURES CONCERNING NATURAL RESOURCES

DIVISION I

LEASES, LICENCES AND ROYALTIES

MINING ACT

1. Section 1 of the Mining Act (R.S.Q., chapter M-13.1) is amended by striking out the definition of “well head value”.

2. Section 164 of the Act is amended by inserting the following paragraph after paragraph 1:

“(1.1) he pays the fee prescribed by regulation;”.

3. Section 165 of the Act is amended by replacing “issued by the Minister” by “. The conditions to which the licence is subject and the fee payable are prescribed by regulation”.

4. Section 166 of the Act is replaced by the following section:

“**166.** The Minister shall award a licence in respect of the territory at the time and under the conditions determined by the Minister.

No licence may be awarded in respect of a territory that is subject to a lease to produce petroleum and natural gas or a lease to operate an underground reservoir.

No licence may be awarded to a person who held a right relating to petroleum, natural gas or an underground reservoir that was subject to a revocation during the two years prior to the beginning of the awarding process.”

5. Section 166.1 of the Act is repealed.

6. Section 171 of the Act is repealed.

7. Section 194 of the Act is replaced by the following sections:

“194. The Minister shall grant a lease to any person who holds a licence to explore for petroleum, natural gas and underground reservoirs and who establishes the presence of an economically workable deposit or an economically operable underground reservoir, as the case may be, meets the requirements and pays the fee prescribed by regulation.

However, only one lease may be granted in respect of a given parcel of land.

“194.1. The Minister may award a lease in respect of a territory that is not subject to an exploration licence, if the Minister considers that the territory presents an economically workable deposit or an economically operable underground reservoir, as the case may be.

The lease may not be awarded to a person who held a right relating to petroleum, natural gas or an underground reservoir that was subject to a revocation during the two years prior to the beginning of the awarding process.

The lessee must meet the conditions and pay the fee prescribed by regulation.”

8. Section 201 of the Act is repealed.

9. Section 204 of the Act is amended

(1) by replacing “17%” in the second paragraph by “40%”;

(2) by inserting the following paragraphs after the second paragraph:

“The well head value corresponds to the average retail price, excluding all taxes less the average transportation costs from the well to the retail outlets, measurement costs and, where such is the case, purification costs.

In the cases prescribed by regulation, the Minister may require that the royalty be computed according to the replacement well head value determined in accordance with the regulation.”

10. Section 207 of the Act is amended by striking out the fifth paragraph.

11. Section 289 of the Act is repealed.

12. Section 304 of the Act is amended by replacing “sections 166.1 and” in subparagraph 1.2 of the first paragraph by “section”.

13. Section 306 of the Act is amended

(1) by inserting the following paragraph after paragraph 14:

“(14.0.1) prescribe the cases in which the Minister may require that the royalty payable under section 204 be computed according to the replacement well head value, as well as the method of computing that value;”;

(2) by inserting “fee payable and the” after “prescribing the” in paragraph 16.

14. Section 310 of the Act is amended by replacing “whether it pertains to” in the second paragraph by “the market price of the resource, the productivity of the well, its length, its profitability, the volume produced, the duration or period of production and its location in”.

15. The Act is amended by replacing the number before “hectares” and “hectares” wherever they appear in sections 168, 195, 196 and 206 by the quotient of that number when divided by 100 and “square kilometres”, respectively.

REGULATION RESPECTING PETROLEUM, NATURAL GAS AND UNDERGROUND RESERVOIRS

16. Section 2 of the Regulation respecting petroleum, natural gas and underground reservoirs (R.R.Q., chapter M-13.1, r. 1) is amended by replacing “\$50” in subparagraph 4 of the second paragraph by “\$1,000”.

17. Section 15 of the Regulation is amended by replacing “\$100” in subparagraph 6 of the second paragraph by “\$4,300”.

18. Section 49 of the Regulation is amended by replacing “\$50” in subparagraph 4 of the second paragraph by “\$2,500”.

19. Section 56 of the Regulation is amended by replacing “in the form in Schedule IV” by “using the form in Schedule IV, and must be accompanied by the payment of a fee in the amount of \$2,000”.

20. Section 59 of the Regulation is amended by adding the following paragraph at the end:

“The application must be accompanied by the payment of a fee in the amount of \$2,000 for a temporary closure, or \$2,600 for a permanent closure.”

21. Section 62 of the Regulation is repealed.

22. Section 63 of the Regulation is amended

(1) by replacing the introductory clause by the following:

“**63.** The lessee must provide the Minister with the following information and documents:”;

(2) by striking out paragraph 1;

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

“(5) payment of \$3,000 in costs.”

23. Section 64 of the Regulation is amended by replacing “\$0.10 per hectare” by “\$50 per square kilometre”.

24. Section 65 of the Regulation is amended by replacing “\$0.05 per hectare” and “100,000 ha offshore” by “\$5 per square kilometre” and “1,000 square kilometres in a marine environment”, respectively.

25. Section 67 of the Regulation is amended, in the second paragraph, by replacing

(1) “\$0.50 per hectare” in subparagraph 1 by “\$50 per square kilometre”;

(2) “\$1 per hectare” in subparagraph 2 by “\$100 per square kilometre”;

(3) “\$1.50 per hectare” in subparagraph 3 by “\$150 per square kilometre”;

(4) “\$2 per hectare” in subparagraph 4 by “\$200 per square kilometre”;

(5) “\$2.50 per hectare” in subparagraphs 5 and 6 by “\$250 per square kilometre”.

26. Section 70 of the Regulation is amended by replacing “\$0.50 per hectare” by “\$150 per square kilometre”.

27. Section 70.1 of the Regulation is amended by replacing “\$0.25 per hectare” and “100,000 ha offshore” by “\$25 per square kilometre” and “1,000 square kilometres in a marine environment”, respectively.

28. Section 82 of the Regulation is amended by adding the following paragraph at the end:

“(5) payment of \$5,000 in costs.”

29. Section 87 of the Regulation is amended by replacing “\$2.50 per hectare” by “\$350 per square kilometre”.

30. Section 104 of the Regulation is amended by replacing “from the site under lease” in paragraph 1 by “from a well located in a marine environment”.

31. The Regulation is amended by inserting the following sections after section 104:

“104.1. The holder of a lease to produce petroleum and natural gas shall pay, on petroleum produced by a well not located in a marine environment, a royalty corresponding to the product of the rate obtained under section 104.2

multiplied by the well head value of the petroleum produced during a one-month period.

However, the rate is 5% in respect of petroleum produced by a well longer than 1,500 metres until one of the following occurs:

- (1) 30,000 barrels have been produced by the well; or
- (2) the well has been producing petroleum for a full sixth months.

“104.2. The rate corresponds to the sum of one element based on the well head value and another element based on the average daily production, which elements are established in accordance with sections 104.3 and 104.4.

The rate and the elements are expressed as a percentage.

When the sum is less than 5%, the rate is 5%; when the sum is higher than 40%, the rate is 40%.

“104.3. The element based on the well head value for the purposes of section 104.2 is the result obtained under whichever of the following paragraphs applies to the well head value of a barrel of petroleum produced:

- (1) when the value does not exceed \$50, the result is half of that value minus 20;
- (2) when the value is higher than \$50 without exceeding \$125, the result is one third of that value in excess of \$50, plus 5; or
- (3) when the value exceeds \$125, the result corresponds to 30.

“104.4. The element based on average daily production for the purposes of section 104.2 is the result obtained under whichever of the following paragraphs applies to the average number of barrels produced daily by the well:

- (1) when the number does not exceed 100 barrels, the result is one fifth of the number of barrels, minus 10;
- (2) when the number is higher than 100 barrels without exceeding 260 barrels, the result is one sixteenth of the number of barrels in excess of 100, plus 10;
- (3) when the number is higher than 260 barrels without exceeding 760 barrels, the result is one fiftieth of the number of barrels in excess of 260, plus 20; or
- (4) when the number exceeds 760 barrels, the result corresponds to 30.”

32. Section 119 of the Regulation is amended by replacing “\$500” by “\$725”.

33. Section 120 of the Regulation is amended by replacing “\$25” by “\$150”.

34. Section 121 of the Regulation is amended by replacing “\$25” by “\$26”.

SPECIAL TRANSITIONAL PROVISIONS

35. Section 64 of the Regulation respecting petroleum, natural gas and underground reservoirs (R.R.Q., chapter M-13.1, r. 1), amended by section 23 of this Act, must, until 13 June 2014 or until any earlier date set under the first paragraph of section 3 of chapter 13 of the statutes of 2011, read as if “\$50” was replaced by “\$10”.

36. Section 70 of the Regulation, amended by section 26 of this Act, must, until 13 June 2014 or until any earlier date set under the first paragraph of section 3 of chapter 13 of the statutes of 2011, read as if “\$150” was replaced by “\$50”.

DIVISION II

TERRITORIAL INFORMATION FUND

ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

37. Section 17.4 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended, in the first paragraph,

(1) by inserting “8,” after “under paragraphs” in subparagraph 1;

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

SPECIAL TRANSITIONAL PROVISIONS

38. The expenditure and investment estimates for the Territorial Information Fund provided in Schedule I are added to the expenditure and investment estimates for the Fund appearing in the Special Funds Budget for the 2012-2013 fiscal year.

The additional expenditure and investment estimates are approved for that fiscal year.

39. The Government determines which assets and liabilities may be transferred to the Territorial Information Fund and credited to the geographic component of the Fund.

DIVISION III

NATURAL RESOURCES FUND

ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

40. Section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended by inserting the following subparagraphs after subparagraph 4 of the first paragraph:

“(5) a hydrocarbon management component, whose purpose is to finance activities necessary for the purposes of Divisions IX to XIII of Chapter III of the Mining Act (chapter M-13.1), of the other provisions of that Act accessory to those divisions, and of the regulations made under them, as well as geoscience knowledge acquisition and dissemination, and research and development in petroleum, natural gas, underground reservoirs and brine; and

“(6) a mining activity management component, whose purpose is to finance activities related to the application of the Mining Act, except the activities under subparagraph 5, the Mining Tax Act (chapter I-0.4) and the regulations.”

41. The Act is amended by inserting the following sections before Division II.2:

“17.12.19. The following sums are credited to the hydrocarbon management component of the Fund:

(1) the sums collected under Divisions IX to XIII of Chapter III of the Mining Act and the Regulation respecting petroleum, natural gas and underground reservoirs (R.R.Q., chapter M-13.1, r. 1), except sums paid for a licence to explore for petroleum, natural gas and underground reservoirs or a lease to produce petroleum and natural gas, and the royalties paid for petroleum, natural gas and brine production;

(2) the fines paid by offenders against the Mining Act (chapter M-13.1) or the regulations with respect to natural gas, petroleum, underground reservoirs and brine;

(3) the sums collected in respect of the sale of property or services dispensed by the hydrocarbon management component; and

(4) the income from the investment of the sums making up the hydrocarbon management component.

The surpluses accumulated in the hydrocarbon management component are transferred to the general fund on the dates and to the extent determined by the Government.

“17.12.20. The following sums are credited to the mining activity management component of the Fund:

(1) the fees collected under section 61 of the Mining Act (chapter M-13.1) for the renewal of a claim, up to \$7,500,000 per fiscal year;

(2) the sums collected in respect of the sale of property or services financed by that component; and

(3) the income from the investment of the sums making up the mining activity management component.

The surpluses accumulated in the mining activity management component are transferred to the general fund on the dates and to the extent determined by the Government.”

SPECIAL TRANSITIONAL PROVISIONS

42. The expenditure and investment estimates for the Natural Resources Fund provided in Schedule II are added to the expenditure and investment estimates for the Fund appearing in the Special Funds Budget for the 2012-2013 fiscal year.

The additional expenditure and investment estimates are approved for that fiscal year.

43. The expenditures and investments made after 31 March 2012 by the Minister of Natural Resources and Wildlife out of the appropriations allocated by Parliament and that correspond, on the date on which they were made, to the nature of the costs that may be debited from the hydrocarbon management component of the Natural Resources Fund, are debited from that component.

The sums mentioned in section 17.12.19 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), enacted by section 41, that, after 31 March 2012, are credited to the general fund although, under the new Act, they would be credited to the hydrocarbon management component of the Natural Resources Fund, are transferred to that component.

44. The Government determines which assets and liabilities may be transferred to the Natural Resources Fund and credited respectively to the hydrocarbon management component and the mining activity management component of that Fund.

DIVISION IV

MINING AND HYDROCARBON CAPITAL

ACT RESPECTING INVESTISSEMENT QUÉBEC

45. Section 5 of the Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1) is amended by inserting “this Act or” after “it is given by” in paragraph 3.

46. The heading of Division III of Chapter II of the Act is amended by replacing “THE ECONOMIC DEVELOPMENT FUND” by “SPECIAL FUNDS”.

47. The Act is amended by inserting the following subdivision before the heading of Chapter III:

“§3.—*Mining and Hydrocarbon Capital Fund*

“**35.1.** The Mining and Hydrocarbon Capital Fund is hereby established within the Ministère du Développement économique, de l’Innovation et de l’Exportation.

The purpose of the Fund is to make its endowment grow and fructify through investments in interests in enterprises involved in the mining of mineral substances forming part of the domain of the State referred to in the Mining Act (chapter M-13.1) and, subsidiarily, to provide financing for mineral exploration partnerships in which the Company or one of its subsidiaries participates.

The term “interests” includes claims convertible into interests as well as the acquisition of a right of ownership in an enterprise.

The term “mining of mineral substances” includes the carrying out of studies to prove the presence of economically workable deposits of mineral substances.

“**35.2.** The following are credited to the Fund:

(1) the endowment transferred by the Minister of Finance under section 35.3;

(2) the sums transferred by a Minister on the appropriations granted for that purpose by Parliament;

(3) the gifts, legacies and other contributions paid into the Fund to help achieve its purpose;

(4) the fruits and asset growth resulting from the investment of the sums credited to the Fund; and

(5) the interest earned on bank balances in proportion to the sums credited to the Fund.

“35.3. The Minister of Finance shall transfer to the Fund, out of the sums credited to the general fund, to the extent and on the dates determined by the Government, an endowment of \$750,000,000.

“35.4. Out of the sums credited to the Fund, \$500,000,000 must be invested in interests in enterprises involved in the mining of mineral substances situated in the area covered by the Northern Plan, as defined in section 1 of the Act to establish the Northern Plan Fund (chapter F-3.2.1.1.1).

“35.5. The mandate of the Company is to analyze proposed investments of the sums credited to the Fund, as well as to make and manage such investments.

Following consultation with the Company, the Government shall set the remuneration that it deems reasonable to pay the Company to analyze, make and manage investments.

“35.6. The following investments require the authorization of the Government:

- (1) an investment of more than \$50,000,000 in any one enterprise;
- (2) an investment that represents more than 30% of the capital of a project and exceeds \$10,000,000.

The Government’s authorization is subject to the joint recommendation of the Minister, the Minister of Finance and the Minister of Natural Resources and Wildlife.

Any other investment of more than \$5,000,000 in any one enterprise or project requires the authorization of the three ministers.

The authorization of the Minister provided for in the second paragraph of section 8 does not apply to investments made under this subdivision.

“35.7. The Company must make the following investments:

- (1) any investments requested by the Government;
- (2) any investment jointly requested by the Minister, the Minister of Finance and the Minister of Natural Resources and Wildlife, excluding investments that require the authorization of the Government.

“35.8. When the Company decides of its own initiative to make an investment out of the Fund that does not require any of the authorizations provided for in section 35.6, it must invest out of its own funds an additional

amount equal to one fifth of the total of that amount and the amount invested by the Fund.

The Minister, the Minister of Finance and the Minister of Natural Resources and Wildlife must be advised of the investment without delay. They may jointly make any recommendation concerning the management of the investment, which the Company must take into account.

“35.9. The Company and its subsidiaries may not, whether on their own or jointly with one or more of their number, use their own funds to acquire interests in an enterprise involved in the mining of mineral substances, nor finance such an enterprise through debt instruments convertible into interests, without considering an equivalent investment in interests out of the Fund.

The Minister, the Minister of Finance and the Minister of Natural Resources and Wildlife must be advised within a reasonable time of the possibility of such an investment, as well as of any analysis, recommendation or decision concerning a financial service given an enterprise mining mineral substances.

“35.10. The Government may pay to the Company or one of its subsidiaries the sums transferred to the Fund, from the appropriations granted for that purpose by Parliament, to enable the Company to explore mineral deposits in partnership with other enterprises.

“35.11. The following are debited from the Fund:

- (1) the sums required to acquire interests;
- (2) the remuneration paid to the Company under section 35.5; and
- (3) the sums paid out by the Government for the exploration of mineral deposits.

“35.12. The Minister, the Minister of Finance and the Minister of Natural Resources and Wildlife shall jointly establish an investment policy applicable to the sums credited to the Fund and issue directives concerning the investment of those sums.

The investment policy is subject to government approval.

The Company must comply with the investment policy and the directives.

The directives may specify cases in which and conditions under which the authorization of the three ministers is required for an investment which would otherwise not be subject to any of the authorizations provided for in section 35.6.

“35.13. The Government may delegate the power to authorize investments to the Minister, the Minister of Finance and the Minister of Natural Resources

and Wildlife, acting jointly, according to the conditions and to the extent that it determines.

Similarly, the three ministers may jointly authorize the Company to make investments without their authorization.

“35.14. For the purposes of the Financial Administration Act (chapter A-6.001), the Minister is responsible for the Fund.

“35.15. The Government may determine the dates on which and the extent to which the surpluses accumulated by the Fund are transferred to the general fund.

“35.16. Sections 15 and 53, the first paragraph of section 54 and section 55 of the Financial Administration Act (chapter A-6.001) do not apply to the Fund.”

48. Section 65 of the Act is amended by inserting “under this Act or” after “mandate given it” in the third paragraph.

SPECIAL TRANSITIONAL PROVISIONS

49. Order in Council 1207-2011 dated 30 November 2011 (2011, G.O. 2, 5660, French only), concerning an advance paid by the Minister of Finance into the Economic Development Fund for the acquisition of interests within the scope of the Northern Plan, is repealed.

50. The expenditure and investment estimates for the Mining and Hydrocarbon Capital Fund, provided in Schedule III, are approved for the 2012-2013 fiscal year.

CHAPTER II

PUBLIC TRANSIT MEASURES

FUEL TAX ACT

51. Section 1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by inserting the following subparagraphs after subparagraph *r.1* of the first paragraph:

“(r.2) “Gaspésie–Îles-de-la-Madeleine administrative region”: administrative region 11 Gaspésie–Îles-de-la-Madeleine described in the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapter D-11, r. 1, French only);

“(r.3) “area subject to a tax increase”: one of the following:

i. the area of jurisdiction of the Agence métropolitaine de transport, where the tax provided for in the first paragraph of section 2 that is applicable to

gasoline delivered in that area of jurisdiction is increased under subparagraph *a* of the third paragraph of section 2;

ii. the Gaspésie–Îles-de-la-Madeleine administrative region, where the tax provided for in the first paragraph of section 2 that is applicable to gasoline delivered in that region is increased under subparagraph *b* of the third paragraph of section 2;”.

52. Section 2 of the Act is amended

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

“Furthermore, the tax provided for in subparagraph *a* of the first paragraph and determined taking into account the second paragraph, if applicable, is increased

(*a*) by \$0.03 per litre if the gasoline is delivered in the area of jurisdiction of the Agence métropolitaine de transport; and

(*b*) by \$0.01 per litre if the gasoline is delivered in the Gaspésie–Îles-de-la-Madeleine administrative region.”;

(2) by replacing “Aux fins” in the portion of the sixth paragraph before subparagraph *a* in the French text by “Pour l’application”;

(3) by replacing “For the purposes” in the seventh paragraph by “For the purposes of subparagraph *a*”.

53. Section 10.4 of the Act is amended

(1) by inserting “delivered in an area subject to a tax increase” after “gasoline” in the portion before paragraph *a*;

(2) by replacing “the area of jurisdiction of the Agence métropolitaine de transport” in paragraph *b* by “that area”.

54. Section 15 of the Act is amended by replacing the first paragraph by the following paragraph:

“**15.** Every consumer who has acquired fuel in Québec shall, on or before the fifteenth day of each month, render an account to the Minister, using the prescribed form, on the tax determined under section 2, without reference to its third paragraph, he owes for fuel acquired during the preceding month, if he has not paid such tax on its acquisition, and shall at the same time remit the amount of that tax to the Minister.”

55. Section 15.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“15.1. Subject to section 17.1, every consumer shall, in respect of gasoline stored in an area subject to a tax increase, other than gasoline to be used for supplying an aircraft engine, on or before the fifteenth day of each month, render an account to the Minister, using the prescribed form, on the tax increase provided for in the third paragraph of section 2 that he owes for gasoline acquired during the preceding month, if he has not paid such tax on its acquisition, and shall, at the same time, remit the amount of that increase to the Minister.”

56. Section 15.2 of the Act is amended by replacing “The tax that is required to be paid under sections 15 and 15.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax shall be” by “The tax and the tax increase that are to be paid under sections 15 and 15.1, respectively, are computed per litre of fuel measured at ambient temperature. However, they are”.

57. Section 17 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) pay at the same time to the Minister the tax determined under section 2 without reference to its third paragraph.”

58. Section 17.1 of the Act is amended

(1) by replacing “in the area of jurisdiction of the Agence métropolitaine de transport” in the portion before paragraph *a* by “into an area subject to a tax increase”;

(2) by adding “increase that is applicable to that gasoline” after “section 2” at the end of paragraph *b*.

59. Section 17.2 of the Act is amended by replacing “The tax that is required to be paid under sections 17 and 17.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax shall be” by “The tax and the tax increase that are to be paid under sections 17 and 17.1, respectively, are computed per litre of fuel measured at ambient temperature. However, they are”.

60. Section 51.1 of the Act is amended

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

“Where the holder of a collection officer’s permit delivers or causes to be delivered gasoline, other than gasoline to be used for supplying an aircraft engine, in an area subject to a tax increase, the amount referred to in the first paragraph must be increased by the amount provided for in the third paragraph of section 2 that is applicable to that gasoline.”;

(2) by replacing “the area of jurisdiction of the Agence métropolitaine de transport” in the eighth paragraph by “an area subject to a tax increase”.

61. Section 55.1.1 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) the proceeds from the tax increase provided for in subparagraph *a* of the third paragraph of section 2; and”.

62. Section 55.2 of the Act is amended by inserting “subparagraph *a* of” after “provided for in” in the first paragraph.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

63. Section 12.30 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by replacing subparagraph *f* of paragraph 1 by the following subparagraph:

“(f) the public transit services of public transit authorities;”.

64. Section 12.32.1 of the Act is amended by replacing the third paragraph by the following paragraph:

“The portion of the sums referred to in paragraph 2.3 of section 12.32 that corresponds to the proceeds of the fuel tax increase applicable in a given area is paid by the Minister to public transit authorities, in accordance with section 12.32.1.2, to finance the public transit services they organize.”

65. The Act is amended by inserting the following sections after section 12.32.1:

“12.32.1.1. For the purposes of subparagraph *f* of paragraph 1 of section 12.30 and the third paragraph of section 12.32.1,

(1) “public transit authorities” means public bodies providing public transport determined by the Government among those referred to in section 88.7 of the Transport Act (chapter T-12) that are in a given area where the fuel tax increase concerned is collected;

(2) “given area” means an area subject to a tax increase, within the meaning of section 1 of the Fuel Tax Act (chapter T-1), excluding the area of jurisdiction of the Agence métropolitaine de transport, or, if applicable, part of an area subject to a tax increase if that area has been divided by the Government following consultations with the regional county municipalities, the Communauté métropolitaine de Québec and the local municipalities whose territories are not included in that of a regional county municipality or of the Communauté métropolitaine de Québec in that area.

“12.32.1.2. Payments of the proceeds from the fuel tax increase applicable to a given area are made in accordance with the terms and conditions determined for those proceeds by the Government.

However, if the terms and conditions apply to the payment of the proceeds from the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec, the Government must keep in mind the apportionment rules approved by the Communauté métropolitaine de Québec.”

TRANSPORT ACT

66. The heading of Division IX.2 of the Transport Act (R.S.Q., chapter T-12) is amended by replacing “TERRITORY OF THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC AND THAT” by “AREA OF JURISDICTION”.

67. Section 88.8 of the Act is repealed.

SPECIAL TRANSITIONAL PROVISIONS

68. Section 55 applies with respect to gasoline acquired by a consumer after 30 June 2012, section 58 applies with respect to gasoline brought or caused to be brought into an area after that date and section 60 applies with respect to a sale or delivery of gasoline made after that date.

CHAPTER III

CLIMATE CHANGE ACTION PLAN MEASURES

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L'ENVIRONNEMENT ET DES PARCS

69. The Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-30.001) is amended by inserting the following sections after section 15.4:

“15.4.1. Two thirds of the following sums are reserved for the measures applicable to transportation:

(1) out of the sums credited to the Fund under paragraph 5 of section 15.4, those corresponding to the proceeds of the sale by the Minister of emission allowances within the meaning of the second paragraph of section 46.6 of the Environment Quality Act (chapter Q-2);

(2) the sums referred to in paragraph 3.1 of section 15.4.

The Government, on the recommendation of the Minister of Finance, determines which of the sums thus reserved are allocated to public transit measures and to financial assistance programs that promote the development

and use of public transit or the development and use of modes of passenger transport other than passenger vehicles occupied by the driver only.

The sums thus allocated are transferred by the Minister to the Land Transportation Network Fund established under section 12.30 of the Act respecting the Ministère des Transports (chapter M-28).

The sums referred to in this section must be used solely for the purposes set out in section 46.16 of the Environment Quality Act.

“15.4.2. A minister who is party to an agreement with the Minister of Sustainable Development, Environment and Parks under section 15.4.3 may debit the sums provided for under the agreement from the Fund.

The expenditure and investment estimates for the sums each minister may debit from the Fund must be clearly specified in the Fund estimates appearing in the Special Funds Budget provided for in section 47 of the Financial Administration Act (chapter A-6.001).

Those estimates must also appear in the estimates of each minister other than the Minister of Sustainable Development, Environment and Parks.

“15.4.3. When a department’s activities include the implementation of measures targeted by the multiyear climate change action plan, the Minister of Sustainable Development, Environment and Parks may conclude an agreement with the minister responsible for the department concerned allowing the latter to debit the sums required for those activities from the Fund.

The agreement must specify how the sums will be used and the amount that may be debited from the Fund for the fiscal years covered by the agreement.

The minister concerned continues to be responsible for the activities for which sums are debited from the Fund.”

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

70. Section 12.30 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by inserting the following subparagraph after subparagraph *f* of paragraph 1:

“(g) financial assistance programs for the purposes set out in section 46.16 of the Environment Quality Act (chapter Q-2) that promote the development and use of public transit or the development and use of modes of passenger transport other than passenger vehicles occupied by the driver only.”

71. Section 12.32 of the Act is amended by inserting the following paragraph after paragraph 2.10:

“(2.11) the sums transferred to the Fund by the Minister of Sustainable Development, Environment and Parks under section 15.4.1 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (chapter M-30.001);”.

72. Section 12.32.1 of the Act is amended

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

“The sums referred to in paragraph 2.11 of section 12.32 are allocated to financing the public transit services referred to in subparagraph iii of subparagraph *c* and subparagraph *e* of paragraph 1 of section 12.30 and the financial assistance programs referred to in subparagraph *g* of the same paragraph.”;

(2) by replacing “in the third paragraph” in the fourth paragraph by “in the third and fourth paragraphs”.

ENVIRONMENT QUALITY ACT

73. Section 46.8 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended by replacing “required to cover their greenhouse gas emissions” in the second paragraph by “that have received an allocation”.

74. Section 46.11 of the Act is replaced by the following section:

“46.11. In accordance with the conditions prescribed by regulation of the Government, the Minister may periodically publish summaries of transactions of emission allowances or sales of allowances by auction or by agreement and provide any other information respecting the cap-and-trade system, including a list of the emitters and other persons or municipalities registered in the system.”

75. Section 46.12 of the Act is amended by striking out “granted by the Minister” in the portion before subparagraph 1 of the first paragraph.

76. Section 46.13 of the Act is amended

(1) by striking out “, by regulation,” in the first and second paragraphs;

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

“For any delegation made under this section, a notice indicating, among other things, the name of the delegatee and the functions assigned to the latter must be published in the *Gazette officielle du Québec* and, if appropriate, in any other newspaper or publication.”

77. Section 46.15 of the Act is amended

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

“(1) specify what information or documents a person or municipality who files an application for registration in the cap-and-trade system, acquires an emission allowance or carries out any other transaction or operation in the system must provide to the Minister;”;

(2) by replacing “register of emission allowances” in paragraph 3 by “cap-and-trade system”.

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

78. Chapter VI.3 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01), comprising sections 85.33 to 85.39, ceases to have effect on 1 January 2015.

However, that chapter continues to have effect to the extent required to establish a duty payable for a year preceding the year 2015.

79. Section 85.35 of the Act is repealed.

80. Section 85.36 of the Act is amended

(1) by striking out “Taking into account the greenhouse gas reduction targets set under section 46.4 of the Environment Quality Act (chapter Q-2) and the overall financial investment,” in the portion before paragraph 1;

(2) in paragraph 1,

(a) by striking out “rate and”;

(b) by inserting “ brought, distributed or sold for consumption in Québec” after “fuel”;

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

“The method of calculation of the annual duty payable into the Green Fund must disregard greenhouse gas emissions generated by the combustion of the volumes of natural gas and fuel, other than gasoline and diesel, sold to a purchaser that is required to cover its carbon dioxide emissions (CO₂) with emission allowances within the meaning of the second paragraph of section 46.6 of the Environment Quality Act (chapter Q-2).”

81. The Act is amended by inserting the following section after section 85.36:

“85.36.1. Before 31 December 2012, the Régie shall publish in the *Gazette officielle du Québec* the rate used to calculate the duty to be paid into the Green Fund for the period from 1 October 2012 to 30 September 2013,

determined in dollars per ton of carbon dioxide (CO₂) generated by the combustion of the volumes of natural gas and fuel that are brought into or sold or distributed in Québec.

The rate is used to calculate the annual duty payable into the Green Fund until 31 December 2014.”

82. Section 85.37 of the Act is amended by inserting the following paragraph after paragraph 3:

“(3.1) the volume of natural gas and fuel sold in Québec to an emitter that is required to cover its carbon dioxide emissions (CO₂) with emission allowances within the meaning of the second paragraph of section 46.6 of the Environment Quality Act (chapter Q-2);”.

83. Section 85.38 of the Act is replaced by the following section:

“85.38. A distributor shall pay to the Minister of Sustainable Development, Environment and Parks the duty determined by the Régie by regulation under section 114.”

84. Section 102 of the Act is amended

(1) by replacing “, a person referred to in section 85.33 and an” in the first paragraph by “and every”;

(2) by replacing “Section 85.38 and this section apply” in the third paragraph by “This section applies”.

85. Section 112 of the Act is amended by striking out “, by a person referred to in section 85.33” in subparagraph 1 of the first paragraph.

86. Section 114 of the Act is amended

(1) by striking out “rates,” in subparagraph 9 of the first paragraph;

(2) by striking out “rate,” in the third paragraph.

87. Section 117 of the Act is amended by replacing “under section 85.1 or 85.37” in the third paragraph by “under section 85.1”.

SPECIAL TRANSITIONAL PROVISIONS

88. Subparagraph 9 of the first paragraph and the third and fourth paragraphs of section 114 of the Act respecting the Régie de l’énergie (R.S.Q., chapter R-6.01) cease to have effect on 1 January 2015.

However, that subparagraph and those paragraphs continue to have effect to the extent required to establish a duty payable for a year preceding the year 2015.

CHAPTER IV

FIGHT AGAINST UNDECLARED WORK AND ILLICIT TOBACCO TRADE

DIVISION I

FIGHT AGAINST UNDECLARED WORK

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION INDUSTRY

89. Section 1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended by replacing subparagraph *k.1* of the first paragraph by the following subparagraph:

“(k.1) “independent contractor”: a person or a partnership holding, where required, a specialized contractor’s licence issued under the Building Act (chapter B-1.1) who, for others and without the assistance of an employee, carries out construction work or, as the case may be, of which only one director, only one shareholder holding at least one voting share or only one partner personally carries out construction work for the benefit of the person or partnership;”.

90. Section 19 of the Act is amended by striking out everything following subparagraph 14 of the first paragraph.

91. The Act is amended by inserting the following section after section 19:

“19.0.1. The following restrictions apply to construction work carried out by an independent contractor except in the case of excavation or earthwork carried out by an independent contractor using heavy machinery or heavy equipment owned or leased by the independent contractor:

(1) an independent contractor may not carry out construction work other than maintenance, repair or minor renovation work;

(2) a professional employer may not directly or through an intermediary retain the services of an independent contractor to carry out construction work;

(3) a person other than a professional employer may not directly or through an intermediary retain the services of an independent contractor except to carry out maintenance, repair or minor renovation work;

(4) a person other than a professional employer may not directly or through an intermediary cause maintenance, repair and minor renovation work to be carried out simultaneously on the same job site by more than one independent contractor;

(5) an independent contractor must require a remuneration at least equal, on an hourly basis, to the remuneration in currency and the compensation or benefits having pecuniary value determined by a collective agreement for an employee doing similar work, except benefits relating to a complementary social benefits plan; and

(6) a person who carries out construction work as an independent contractor must have in his possession an attestation of his membership in the employers' association.

The restrictions listed in subparagraphs 1 to 5 of the first paragraph do not apply, however, to construction work on a job site if the independent contractor meets all the following conditions for that job site:

(1) the independent contractor is a legal person or a partnership;

(2) the independent contractor requires as labour costs for the director, shareholder or partner, as the case may be, who carries out the work remuneration at least equal, on an hourly basis, to the remuneration in currency, the assessments, the contributions, the levy and the compensation or benefits having pecuniary value determined by this Act and the regulations or a collective agreement made under this Act for an employee doing similar work;

(3) the independent contractor enters in his books of account and registers the same information and makes the same withholdings or deductions at source for the work of that director, shareholder or partner, as those provided for by this Act and the regulations or a collective agreement made under this Act that must be entered or made by an employer for an employee doing similar work;

(4) the independent contractor transmits to the Commission the monthly report referred to in subparagraph *b* of the first paragraph of section 82 for all the hours of work spent on the work carried out by that director, shareholder or partner, and attaches the sums corresponding to those payable by an employer for an employee doing similar work; and

(5) with respect to the work carried out by that director, shareholder or partner, the independent contractor meets the other requirements of this Act and the regulations or of a collective agreement made under this Act that must be met by an employer in respect of an employee doing similar work, unless the context indicates otherwise.

Under this Act and the regulations, an independent contractor is deemed to be an employer, subject to the fourth paragraph. In addition, where the independent contractor is a legal person or a partnership, the director, shareholder or partner who personally carries out construction work for the

benefit of the legal person or partnership is only subject, for the purposes of that work, to the requirements, conditions and restrictions applicable to the independent contractor.

For the purposes of the civil remedies brought under this Act, an independent contractor who carries out construction work on a job site in contravention of the restriction provided in subparagraph 1 of the first paragraph is deemed to be, for that job site, the employee of the person who retained the services of the independent contractor to carry out that work.

The presumption in the fourth paragraph does not preclude the institution of penal proceedings against an independent contractor who carries out construction work in contravention of the restriction provided in subparagraph 1 of the first paragraph or against the person who retained the services of the independent contractor to carry out that work.”

92. Section 19.1 of the Act is amended

(1) by inserting “holding, where required, a licence issued under the Building Act (chapter B-1.1)” after “each legal person or partnership” in the first paragraph;

(2) by adding “; however, the presumption does not apply to a director, shareholder or partner who is an independent contractor” at the end of the third paragraph;

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

“The designated representative of an independent contractor is subject to the requirements, conditions and restrictions listed in section 19.0.1 that apply to the independent contractor.”

93. Section 19.2 of the Act is amended by adding the following paragraphs at the end:

“For the purposes of the civil remedies provided for in this Act, any individual who carries out construction work on a job site on behalf of another person without being an employer, employee, independent contractor or designated representative is deemed to be in the employ of the person responsible for the carrying out of all the work on that job site, unless that person establishes that he entrusted, by contract, the responsibility for the carrying out of the work done by that individual to a contractor holding the licence required under the Building Act (chapter B-1.1) or to an employer registered with the Commission; in such a case, the contractor or employer is deemed to be the individual’s employer for the work carried out by the individual, unless the contractor or employer establishes that he entrusted such responsibility by contract to another contractor or employer.

For the purposes of the second paragraph, the owner of the immovable, machinery or equipment on which the work of the individual referred to in the second paragraph is carried out is deemed to be responsible for the carrying out of all the work on that job site, unless the owner establishes that he entrusted such responsibility by contract to another person.

The presumptions of an employment relationship in the second and third paragraphs do not preclude the institution of penal proceedings against an individual who carries out construction work in contravention of the first paragraph or against the person who retained the individual's services."

94. Section 81 of the Act is amended, in the first paragraph,

(1) by replacing "the amounts corresponding to the indemnities, contributions, assessments and levies which should have been transmitted with the report, and an additional amount equal to 20% in the case of a first failure" in subparagraph *c.2* by "or transmits to it a monthly report that is inaccurate, false or incomplete, omitting, in particular, to report all the hours worked by the employees, the amounts corresponding to the indemnities, contributions, assessments and levies which should have been transmitted with an accurate, truthful and complete report, and an additional amount equal to 20% of those amounts in the case of a first failure or false statement";

(2) by inserting the following subparagraph after subparagraph *c.2*:

"(*c.3*) where it ascertains that construction work was carried out on an immovable, machinery or equipment the owner of which refuses or neglects, in contravention of section 81.0.1, to communicate to it the identity of the person responsible for the carrying out of all the construction work, the identity of the employers who carry out the work or cause it to be carried out or the identity of the employees who carry out the work, recover from the owner the amounts corresponding to the indemnities, contributions, assessments and levies otherwise payable by an employer under subparagraph *c.2* and an additional amount equal to 20% of those amounts; the total amount claimed may be determined by an expert evaluation on the basis of the scope of the work carried out on the owner's immovable, machinery or equipment or by any other means of proof establishing the number of hours required to carry out the work;"

(3) by replacing "*c.2*" in subparagraph *d* by "*c.3*".

95. Section 81.2 of the Act is amended

(1) by replacing "and *c.2*" in the introductory clause by "to *c.3*";

(2) by adding "or to the sector-based employers' association, as the case may be" at the end of paragraph 2;

(3) by inserting "or *c.3*" after "*c.2*" in paragraph 3.

96. Section 82 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *a* of the first paragraph:

“(a.1) impose a retention period on any employer or independent contractor for any document considered useful for the enforcement of this Act and the regulations or a collective agreement;”;

(2) by inserting “, a.1” after “Subparagraphs *a*” in the last paragraph.

97. Section 119.1 of the Act is amended by replacing “to section” in subparagraph 11 of the first paragraph by “to the first paragraph of section”.

DIVISION II

FIGHT AGAINST ILLICIT TOBACCO TRADE

TAX ADMINISTRATION ACT

98. Section 40.1.0.1 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by adding the following paragraph at the end:

“A person referred to in section 13.2.0.2 of the Tobacco Tax Act may, in respect of an offence under that Act or a regulation made by the Government under that Act, apply for a warrant or telewarrant and make a search, in accordance with articles 96 to 114 of the Code of Penal Procedure, in a tobacco retail outlet referred to in that section 13.2.0.2 and inspect it for the purpose of searching for, seizing and removing packages of tobacco that are not identified in accordance with section 13.1 of the Tobacco Tax Act and that may afford evidence of that offence, or anything that is being or has been used in the commission of the offence or, where the person has reasonable grounds to believe that such an offence is being or has been committed and that such packages of tobacco or such things are in the tobacco retail outlet, search for them, seize them and remove them without having made an application for a warrant or telewarrant, if the person in charge of that place consents to the search or in exigent circumstances within the meaning of article 96 of the Code of Penal Procedure; the person may, in all cases, call upon the assistance of a peace officer.”

99. Section 40.1.1 of the Act is amended

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

“When the authorization applied for concerns the enforcement of the Tobacco Tax Act (chapter I-2), the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or of a municipal police force and the authorization may also be issued to any member

of the Sûreté du Québec or of a municipal police force, who may call upon the assistance of an employee of the Agency.”;

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

“Nothing in the first and second paragraphs may be construed as permitting interference with the physical integrity of any person.”;

(3) by replacing “sixth” in the seventh paragraph by “seventh”.

100. Section 40.3 of the Act is amended by replacing “with section 40.5” in the first paragraph by “with section 40.5 or 40.5.1”.

101. Section 40.5 of the Act is amended by adding the following paragraphs at the end:

“If the thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2), the Minister’s application for destruction may also be made to a judge of the Court of Québec sitting for the district of Québec or of Montréal and, in such a case, prior notice of not less than three clear days must be given.

The Minister may make the application under the third paragraph on behalf of a prosecutor referred to in section 15.0.1 of the Tobacco Tax Act, when so required by the latter.”

102. The Act is amended by inserting the following section after section 40.5:

“40.5.1. Despite section 40.5, where a thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2) and that contains a quantity of tobacco that is less than or equal to 1,600 units or 1,600 g of tobacco, the Minister may destroy that thing or cause it to be destroyed as of the fifteenth day following the seizure, unless, before that day, the person from whom the thing was seized or the person who claims to have a right in the thing applies to a judge of the Court of Québec to establish that right to the possession of the thing and serves on the Minister a prior notice of not less than one clear day of the application.

Proof of a thing seized that is destroyed in accordance with the first paragraph may be made by means of samples kept in sufficient quantity.”

103. Section 40.6 of the Act is amended by replacing “sixth paragraph of section 40.1.1” by “seventh paragraph of section 40.1.1”.

104. Section 72.5.1 of the Act is replaced by the following section:

“72.5.1. For the purposes of the Code of Penal Procedure (chapter C-25.1), a person referred to in section 38 or 72.4 is a person responsible for the enforcement of a fiscal law and a person referred to in section 13.2.0.2 of the

Tobacco Tax Act (chapter I-2) is, within the scope of the power prescribed in that section, a person responsible for the enforcement of that Act.”

TOBACCO TAX ACT

105. Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended by inserting the following definition in alphabetical order:

““stamp” means an excise stamp issued by the Minister of National Revenue under subsection 1 of section 25.1 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22) for the identification of packages of tobacco intended for retail sale in Québec that has not been cancelled under section 25.5 of that Act and whose characteristics and classes are mentioned in Schedule I to the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., chapter I-2, r. 1);”.

106. The Act is amended by inserting the following section after section 7.13:

“**7.14.** Every manufacturer or importer to whom a stamp has been issued must keep a register containing, in particular, the information necessary to determine the receipt, retention, location or use, if applicable, of the stamp, as well as any other prescribed information.”

107. The Act is amended by inserting the following sections after section 13.1.1:

“**13.1.2.** No person may possess, sell or otherwise supply, or offer to supply a stamp, or dispose of it otherwise than in accordance with the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).

“**13.1.3.** No person may produce, possess, sell or otherwise supply, or offer to supply anything that is intended to imitate a stamp.”

108. The Act is amended by inserting the following section after section 13.2.0.1:

“**13.2.0.2.** A person authorized to act under section 32 of the Tobacco Act (chapter T-0.01) may, in the course of the inspection of a tobacco retail outlet, within the meaning of section 14.1 of that Act, in respect of which a registration certificate for the retail sale of tobacco issued under Title I of the Act respecting the Québec sales tax (chapter T-0.1) is in force, also verify if the packages of tobacco that are in the retail outlet are identified in accordance with section 13.1.”

109. The Act is amended by inserting the following section after section 13.15:

“13.15.1. Every manufacturer or importer to whom a stamp was issued incurs a penalty in respect of each stamp for which the manufacturer or importer cannot establish, at the Minister’s request, that the stamp

(a) was affixed to a package of tobacco in accordance with paragraph *a* of section 2 of the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., chapter I-2, r. 1);

(b) is at the manufacturer’s or importer’s disposal in order to be affixed to a package of tobacco; or

(c) in the case of a stamp cancelled under section 25.5 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22), was returned or destroyed in accordance with that Act.

The penalty provided for in the first paragraph is equal to the amount of tax that would have been payable under this Act if the package of tobacco for which the stamp was issued had been sold by retail sale in Québec.”

110. Section 14.1 of the Act is amended by inserting “, 7.14” after “7.10.1” in paragraph *a*.

111. Section 14.2 of the Act is amended

(1) by replacing the portion of the first paragraph after subparagraph *e* by the following:

“is guilty of an offence and is liable to a fine of not less than the greater of \$6,000 and, where applicable, four times the tax that would have been payable under this Act, had the tobacco involved in the offence been sold by retail sale in Québec, and not more than \$1,000,000.”;

(2) by replacing “or 7.9” in subparagraph *a* of the first paragraph by “, 7.9, 13.1.2 or 13.1.3”;

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

“The fine for a subsequent offence within five years is not less than the greater of \$12,000 and, where applicable, five times the tax that would have been payable under this Act, had the tobacco involved in the offence been sold by retail sale in Québec, and not more than \$2,500,000.”

REGULATION RESPECTING THE APPLICATION OF THE TOBACCO TAX ACT

112. Section 2 of the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., chapter I-2, r. 1) is amended

(1) by replacing everything preceding subparagraph *b* of the first paragraph by the following:

“2. For the purposes of sections 13.1 and 17.10 of the Act, any person holding a permit to manufacture or import unidentified tobacco must affix

(a) to each package of tobacco, other than pipe tobacco, snuff, chewing tobacco and leaf tobacco, intended for retail sale in Québec, in the manner prescribed in section 4.2 of the Stamping and Marking of Tobacco Products Regulations (SOR/2003-288, (2003) 137 Canada Gazette, Part II, 2254), a stamp;”;

(2) by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) to each case of cigarettes, tobacco sticks, rolls of tobacco, loose tobacco other than pipe tobacco, snuff or chewing tobacco, and pre-rolled tobacco and to each container of several units of pre-rolled tobacco, the inscription “QUÉBEC” on at least two of its sides in 100% black upper-case letters 38.1 millimetres high.”;

(3) by replacing “the identification mark affixed” in the second paragraph by “the stamp affixed”;

(4) by inserting “, cigars, loose tobacco” after “rolls of tobacco” in the third paragraph;

(5) by adding the following paragraph after the third paragraph:

“For the purposes of this section, a wrapping containing one or more cigars intended for retail sale in Québec is deemed to be a package of tobacco.”

113. Section 2.1 of the Regulation is repealed.

114. Sections 2.1.1 and 2.1.2 of the Regulation are replaced by the following sections:

“2.1.1. For the purposes of section 13.1 of the Act, where a package of tobacco referred to in subparagraph *a* of the first paragraph of section 2 is offered for sale to a consumer in another container where the stamp affixed to the package is not visible, the person who is required, under this Regulation, to affix the stamp to the package, shall affix the identification mark provided for in subparagraph *b* of the first paragraph of section 2 on one side of that other container so that the identification mark is clearly visible.

“2.1.2. For the purposes of section 13.1 of the Act, any manufacturer of tobacco, other than tobacco referred to in subparagraph *a* of the first paragraph of section 2, intended for retail sale in Québec and any importer of such tobacco is deemed to have identified the package of tobacco if it is stamped within the

meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).”

115. The Regulation is amended by adding Schedule I, the text of which appears in Schedule IV to this Act, at the end.

SPECIAL TRANSITIONAL PROVISIONS

116. Sections 111 to 114 apply in respect of all tobacco products manufactured or imported as of 1 July 2012, except cigars, in which case they apply in respect of those manufactured or imported as of 1 October 2012. However, a manufacturer or importer may elect, as of 1 April 2012, to comply with sections 2, 2.1.1 and 2.1.2 of the Regulation respecting the application of the Tobacco Tax Act (R.R.Q., chapter I-2, r. 1), as amended by sections 112 and 114.

CHAPTER V

MEASURES RESPECTING CERTAIN SPECIAL FUNDS

DIVISION I

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND AND QUÉBEC CULTURAL HERITAGE FUND

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

117. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003) is amended by replacing “\$52,000,000” by “\$55,000,000”.

118. Section 13 of the Act is repealed.

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

119. Section 22.5 of the Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1) is amended by replacing “\$10,000,000” by “\$15,500,000”.

DIVISION II

FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

120. Section 11.2 of the Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2) is amended by replacing the second and third paragraphs by the following paragraphs:

“The Fund is dedicated to financing the following health and social service providers:

(1) the public institutions and private institutions under agreement to which the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) applies, on the basis of the volume of services provided and subject to the achievement of performance objectives set by the Minister;

(2) family medicine groups;

(3) community organizations working in the health and social services sector; and

(4) any other health and social service provider designated by the Minister, after consultation with the Minister of Finance, whose designation is approved by the Conseil du trésor.

The Fund is also dedicated to

(1) the improvement of home care support services, to training and development for specialized nurse practitioners and to other measures to reinforce primary care services;

(2) initiatives to improve the performance of the health and social services system; and

(3) any other initiative that contributes to maintaining the accessibility and quality of health and social services.”

121. Section 11.5 of the Act is amended by striking out “to the institutions” and by inserting “or with a standard approved by the Government or the Conseil du trésor” after “Cree Native persons (chapter S-5)”.

SPECIAL TRANSITIONAL PROVISIONS

122. The Minister transfers a sum of \$430,000,000 to the Fund to Finance Health and Social Services Institutions out of the sums credited to the general

fund and corresponding to the compensation paid by the Government of Canada for the harmonization of the Québec sales tax with the goods and services tax.

The sum is credited to the Fund as if it were referred to in section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2).

DIVISION III

GENERATIONS FUND

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

123. Section 4.2 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) is amended

(1) by adding “as well as amounts disbursed under that Act for the awarding of a licence to explore for petroleum, natural gas and underground reservoirs or a lease to produce petroleum and natural gas” at the end of the first paragraph;

(2) by replacing “the mining heritage component of the Natural Resources Fund under section 17.12.17” in the second paragraph by “the mining heritage, hydrocarbon management and mining activity management components of the Natural Resources Fund under sections 17.12.17, 17.12.19 and 17.12.20, respectively”.

SPECIAL TRANSITIONAL PROVISIONS

124. The Minister of Finance transfers a sum of \$300,000,000 to the Generations Fund out of the surpluses accumulated in the Territorial Information Fund established under section 17.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2).

The sum is credited to the Generations Fund as if it were referred to in section 4 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1).

DIVISION IV

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC

125. Section 22.1 of the Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1) is replaced by the following section:

“22.1. The company shall pay into the Consolidated Revenue Fund, for each of the fiscal years determined by the Government, the amounts determined by the Government.

The Government shall set the date of the payments. The amounts so paid are credited to the Assistance Fund for Independent Community Action established under section 3.30 of the Act respecting the Ministère du Conseil exécutif (chapter M-30).”

ACT RESPECTING THE MINISTÈRE DU CONSEIL EXÉCUTIF

126. Section 3.30 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) is amended by adding “and, subsidiarily, international humanitarian assistance” at the end.

127. Section 3.33 of the Act is amended by adding the following paragraph at the end:

“The sums paid by the Société des loteries du Québec for a fiscal year are exclusively allocated to assistance for independent community action, unless, out of those sums, lesser sums exclusively allocated to that assistance are determined by the Government.”

128. Section 3.36 of the Act is amended

(1) by replacing “manager of” in the first paragraph by “person responsible for”;

(2) by replacing “to the extent determined by the Government, out of the sums referred to in paragraphs 2, 3 and 4 of section 3.33 and in the second paragraph of section 22.1 of the Act respecting the Société des loteries du Québec (chapter S-13.1)” in the second paragraph by “out of the sums not exclusively allocated to assistance for independent community action”.

SPECIAL TRANSITIONAL PROVISIONS

129. Section 22.1 of the Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1), enacted by section 125 of this Act, is, from (*insert the date of assent to this Act*) to 31 March 2015, to be read as if the first paragraph were replaced by the following paragraph:

“22.1. The company shall pay into the Consolidated Revenue Fund the amounts set in the following paragraphs for each of the fiscal years mentioned:

(1) for the fiscal year 2012-2013, \$18,600,000;

(2) for the fiscal year 2013-2014, \$19,000,000; and

(3) for the fiscal year 2014-2015, \$19,400,000.”

130. Section 3.33 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30), enacted by section 127 of this Act, is, from (*insert the date of assent to this Act*) to 31 March 2015, to be read as if the second paragraph were replaced by the following paragraph:

“Out of the sums paid by the Société des loteries du Québec for each of the fiscal years mentioned in the following paragraphs, the following sums are exclusively allocated to assistance for independent community action:

- (1) for the fiscal year 2012-2013, \$15,700,000;
- (2) for the fiscal year 2013-2014, \$16,000,000; and
- (3) for the fiscal year 2014-2015, \$16,300,000.”

CHAPTER VI

INTEGRATION OF ACTIVITIES AT INFRASTRUCTURE QUÉBEC

ACT RESPECTING THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

131. Section 4 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) is amended by striking out “, two of whom must have an appropriate profile for the health and social services sector,” in the last sentence of the second paragraph.

132. Section 18 of the Act is amended by replacing “hold” in paragraphs 2 and 4 by “preserve”.

133. The Act is amended by inserting the following section after section 18:

“**18.1.** The construction services referred to in section 18, including the maintenance and preservation work on any immovable, are those in respect of which the estimated cost of the project is less than the amount determined by the Government.

For the purposes of this section, the estimated cost of a project comprises all the amounts relating to the planning and carrying out of the project, including those relating to real estate transactions, professional services and infrastructure construction.”

134. Section 20.2 of the Act is repealed.

135. Section 20.4 of the Act is amended by replacing “sections 20.1 and 20.2” by “section 20.1”.

136. Section 20.6 of the Act is amended by replacing “sections 20.1 and 20.2” by “section 20.1”.

ACT RESPECTING INFRASTRUCTURE QUÉBEC

137. Section 4 of the Act respecting Infrastructure Québec (R.S.Q., chapter I-8.2) is amended

(1) in the third paragraph,

(a) by striking out “, considered major by the Government,”;

(b) by replacing “maintenance” by “major maintenance, expansion, conversion, reconstruction, major repair”;

(c) by replacing “celui-ci” in the French text by “le gouvernement”;

(2) by striking out the fourth paragraph.

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

“4.1. A public infrastructure project is considered a major project if it meets the criteria determined by the Government or if the Government expressly qualifies it as such.

“4.2. Infrastructure Québec carries out the activities relating to the management and control of any public infrastructure project that concerns a building the Société immobilière du Québec owns or will own on completion of the project and that is considered major under section 4.1 or in respect of which the estimated cost falls within the amounts determined by the Government.

“4.3. Despite section 4.2, Infrastructure Québec carries out the activities relating to the management and control of any public infrastructure project that concerns the health and social services sector, requires authorization from the Minister of Health and Social Services or the Conseil du trésor and is referred to in subparagraph 2 of the first paragraph of section 260 of the Act respecting health services and social services (chapter S-4.2) or in subparagraph 1 of the first paragraph of section 72 of the Act respecting health services and social services for Cree Native persons (chapter S-5), whether the project concerns a public institution or a private institution under agreement, as well as of any public infrastructure project of a health and social services agency requiring approval from that Minister.

The Minister of Health and Social Services may, however, in respect of a public infrastructure project and if circumstances warrant it, authorize another manager for such a project.

The Minister of Health and Social Services and Infrastructure Québec must enter into a management agreement applicable to the activities relating to the management and control of public infrastructure projects that Infrastructure Québec carries out under this section.

In carrying out the objects described in this section, Infrastructure Québec must act in accordance with the orientations determined by the Minister of Health and Social Services under section 431 of the Act respecting health services and social services and the management agreement required under the third paragraph.”

139. Section 9 of the Act is amended

(1) in the first paragraph,

(a) by inserting “considered major under section 4.1” after “public infrastructure project”;

(b) by adding the following sentence at the end: “If applicable, Infrastructure Québec may enter into any contract required for that purpose.”;

(2) by striking out “or the health and social services network” in the fifth paragraph;

(3) by replacing “In all cases” in the sixth paragraph by “Unless Infrastructure Québec carries out the activities relating to the management and control of the project”;

(4) by striking out the seventh paragraph.

140. The Act is amended by inserting the following section after section 11:

“11.1. The Conseil du trésor may, in respect of a public infrastructure project the management and control of which are carried on by a body not necessarily referred to in section 8 and with which Infrastructure Québec is not associated, require that the body associate itself with Infrastructure Québec for the planning and carrying out of the project. The Conseil du trésor may determine the terms and conditions of such an association and the role and responsibilities of Infrastructure Québec.”

SPECIAL TRANSITIONAL PROVISIONS

141. Activities relating to the management and control of public infrastructure projects, within the meaning of section 4 of the Act respecting Infrastructure Québec (R.S.Q., chapter I-8.2), that concern a building the Société immobilière du Québec owns or will own on completion of the project, that are carried out by the Société immobilière du Québec as at 30 September 2012 or any later date set by the Government before 30 September 2012 and whose estimated cost on that date falls within the amounts determined by the Government, become, without further formality, activities carried out by Infrastructure Québec as of 1 October 2012 or any later date set by the Government before 30 September 2012.

142. Activities relating to the management and control of major public infrastructure projects, within the meaning of section 4.1 of the Act respecting Infrastructure Québec, that are carried out by the Société immobilière du Québec as at 30 September 2012 or any later date set by the Government before 30 September 2012 become, without further formality, activities carried out by Infrastructure Québec as of 1 October 2012 or any later date set by the Government before 30 September 2012.

143. Public infrastructure projects in respect of which the Société immobilière du Québec acts as the manager under section 20.2 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) on 30 September 2012 or any later date set by the Government before 30 September 2012 become, without further formality, projects in respect of which the activities relating to their management and control are carried out by Infrastructure Québec in accordance with section 4.3 of the Act respecting Infrastructure Québec as of 1 October 2012 or any later date set by the Government before 30 September 2012.

144. The Société immobilière du Québec and Infrastructure Québec must, before 30 September 2012 or any later date set by the Government before 30 September 2012, enter into an agreement regarding the management of the transfer of public infrastructure projects referred to in sections 141 to 143.

The agreement must include such provisions as are necessary to complete the transfer of the projects and of directly or indirectly related human, material, financial and information resources. It must also include a schedule listing the members of the personnel of the Société immobilière du Québec who will be transferred to Infrastructure Québec.

145. An employee of the Société immobilière du Québec who is in office on 30 September 2012 or any later date set by the Government before 30 September 2012 and whose name is listed in the agreement under section 144 becomes, without further formality and subject to the applicable conditions of employment, an employee of Infrastructure Québec as of 1 October 2012 or any later date set by the Government before 30 September 2012.

An employee thus transferred occupies the position and exercises the functions assigned by Infrastructure Québec, subject to a collective agreement applicable to the employee.

The contract of casual or contractual employees who become employees of Infrastructure Québec under the first paragraph is continued for the unexpired portion of the contract. Infrastructure Québec becomes, without further formality, a party to the contract in the place and stead of the Société immobilière du Québec.

146. The conditions of employment of an employee of the Société immobilière du Québec transferred to Infrastructure Québec under section 145

who is not governed by a collective agreement or covered by a certification continue to apply, with the necessary modifications, until they are modified by Infrastructure Québec.

147. Sections 46 to 51 of the Act respecting the Société immobilière du Québec and section 209 of chapter 16 of the statutes of 2011, as it read on 30 September 2012 or any later date set by the Government before 30 September 2012, continue to apply to any transferred employee who could, on that date, exercise the rights granted in those sections.

148. The associations of certified employees that represent groups of employees of the Société immobilière du Québec on the date of the transfer of employees in accordance with section 145 continue to represent those employees at Infrastructure Québec.

The provisions of such collective agreements continue to apply to those employees of Infrastructure Québec to the extent that they are applicable to them, until their date of expiry.

149. The rights and obligations arising from professional services contracts and from construction contracts that stem from public infrastructure projects under the responsibility of the Société immobilière du Québec, the management and control of which are transferred to Infrastructure Québec in accordance with sections 141 to 143, are transferred to Infrastructure Québec, unless the Government decides otherwise.

150. The records and other documents arising from professional services contracts and from construction contracts that stem from public infrastructure projects under the responsibility of the Société immobilière du Québec, the management and control of which are transferred to Infrastructure Québec in accordance with sections 141 to 143, become records and documents of Infrastructure Québec, except in the cases where the Government decides otherwise.

151. Cases pending before the Société immobilière du Québec that arise from professional services contracts and from construction contracts that stem from public infrastructure projects under the responsibility of the Société immobilière du Québec, the management and control of which are transferred to Infrastructure Québec in accordance with sections 141 to 143, are continued and decided by Infrastructure Québec, unless the Government decides otherwise.

152. Proceedings to which the Société immobilière du Québec is a party that arise from professional services contracts and from construction contracts that stem from public infrastructure projects under the responsibility of the Société immobilière du Québec, the management and control of which are transferred to Infrastructure Québec in accordance with sections 141 to 143, are continued, without continuance of suit, by Infrastructure Québec, unless the Government decides otherwise.

153. The provisions of the agreement entered into between the Société immobilière du Québec and the Minister of Health and Social Services under section 20.4 of the Act respecting the Société immobilière du Québec that concern the carrying out by the Société immobilière du Québec of property management operations under section 20.2 of that Act, repealed by section 134, apply, with the necessary modifications, to Infrastructure Québec in connection with the carrying out of the activities referred to in section 4.3 of the Act respecting Infrastructure Québec, enacted by section 138, until an agreement is reached between Infrastructure Québec and the Minister of Health and Social Services under the third paragraph of section 4.3 of that Act.

154. The Government may, by regulation made before (*insert the date occurring one year after the date of assent to this Act*), adopt any other transitional provision or measure conducive to the application of this chapter.

A regulation made under this section is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1). A regulation may also, if it so provides, apply from any date not prior to the date of coming into force of this section.

CHAPTER VII

CONTROL OF REMUNERATION

ACT TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 30 MARCH 2010, REDUCE THE DEBT AND RETURN TO A BALANCED BUDGET IN 2013–2014

155. Section 8 of the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013–2014 (2010, chapter 20) is amended by replacing “either of the fiscal years beginning in 2010 and 2011” in the portion of the first paragraph before subparagraph 1 by “the fiscal years beginning in 2010, 2011 and 2012”.

SPECIAL TRANSITIONAL PROVISIONS

156. Changes to conditions of employment that result from the application of this chapter may not give rise to any compensation or reparation.

CHAPTER VIII

OTHER MEASURES

DIVISION I

SELECTION OF FOREIGN NATIONALS

ACT RESPECTING IMMIGRATION TO QUÉBEC

157. Section 3.1 of the Act respecting immigration to Québec (R.S.Q., chapter I-0.2) is amended

(1) by striking out the second and fourth paragraphs;

(2) by replacing “Notwithstanding the third or fourth” in the fifth paragraph by “Despite the second”.

158. Section 3.3 of the Act is amended by striking out subparagraph g of the first paragraph.

159. Section 3.5 of the Act is replaced by the following section:

“3.5. Despite any other provision of this Act, the Minister may, particularly in view of the orientations and objectives set out in the annual immigration plan and of Québec’s needs and its capacity to welcome and integrate immigrants, make a decision in relation to the receipt and processing of applications for selection certificates for a specified period.

The decision may apply to a class of foreign nationals or part of a class of foreign nationals. It may, in particular, pertain to the maximum number of applications the Minister intends to receive, the suspension of the receipt of applications, the order of priority for the processing of applications and the disposal of applications the Minister has yet to examine.

The decision stands for a maximum period of 14 months and may be modified or renewed.

The Minister shall publish the decision in the *Gazette officielle du Québec* and in any medium considered appropriate.

Decisions take effect on the date of their first publication or on any later date specified. The reason for a decision must be included in the decision.

A decision may, if it so specifies, apply to applications for a selection certificate received within three months before its effective date that have yet to be examined by the Minister. In such cases, the Minister shall notify the applicant and, if applicable, return the sums received as fees.

The Regulations Act (chapter R-18.1) does not apply to a decision made under this section.”

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

“DIVISION IV.1

“FEES PAYABLE

“6.1. The fees payable for the processing of an application for a selection certificate filed by a foreign national belonging to the economic class as an investor are \$4,003.

The fees must be paid when the application for a selection certificate is filed.

The fees are adjusted and rounded in accordance with section 83.3 of the Financial Administration Act (chapter A-6.001) and the regulation made under that Act.

The Minister publishes the results of the adjustment in the *Gazette officielle du Québec* and informs the public of the results by any means considered appropriate.”

REGULATION RESPECTING THE SELECTION OF FOREIGN NATIONALS

161. The Regulation respecting the selection of foreign nationals (R.R.Q., chapter I-0.2, r. 4) is amended by replacing section 56 by the following sections:

“**56.** The fees to be paid for the processing of an application for a selection certificate filed by a foreign national belonging to the economic class are

- (1) \$988 for an entrepreneur or a self-employed person; and
- (2) \$750 for a skilled worker.

The fees must be paid when the application for a selection certificate is filed.

“**56.1.** The fees to be paid for each family member accompanying a foreign national belonging to the economic class are \$156.

The fees must be paid when the application for a selection certificate is filed.

“**56.2.** Where the purpose of an application for a selection certificate, in relation to the preceding application, is to add a family member of the foreign national referred to in section 56, the foreign national and his family members are exempt from the payment of the fees if they already hold a valid selection certificate.”

SPECIAL TRANSITIONAL PROVISIONS

162. The fees payable for the processing of an application for a selection certificate filed by a foreign national belonging to the economic class as an investor, prescribed by subparagraph *a* of the first paragraph of section 56 of the Regulation respecting the selection of foreign nationals (R.R.Q., chapter I-0.2, r. 4), as it read before (*insert the date of assent to this Act*), are deemed to have been set by section 6.1 of the Act respecting immigration to Québec (R.S.Q., chapter I-0.2), enacted by section 160 of this Act, as of 3 April 2003.

Sums paid as fees under the regulation are deemed to be fees validly collected under the first paragraph. All such sums belong to the Government.

DIVISION II

COMPENSATION FOR CERTAIN VICTIMS OF CRIME

CRIME VICTIMS COMPENSATION ACT

163. Section 6 of the Crime Victims Compensation Act (R.S.Q., chapter I-6) is amended

(1) by replacing “\$3,000” in the first paragraph by “\$4,826”;

(2) by adding the following sentence at the end of the second paragraph: “The Minister publishes the revalorized amount of the indemnity in the *Gazette officielle du Québec*.”

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

“**6.1.** The costs for cleaning the scene of a crime committed in the residence of a victim who died following the perpetration of a criminal act listed in the schedule to this Act are, where the services of a specialized enterprise were required, paid by the Commission.

Such costs are reimbursed up to \$3,056 and are revalorized on 1 January of each year in accordance with sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

The Minister publishes the revalorized amount of the indemnity in the *Gazette officielle du Québec*.”

165. Section 7 of the Act is replaced by the following section:

“**7.** Despite section 2, the parents of a dependent, that is the father or mother, may invoke this Act to obtain an indemnity of \$10,000, to be divided equally between them, where applicable, if the person died in circumstances to which this Act applies.”

DIVISION III

ACCUMULATED SICK LEAVE FUND OF THE AGENCE DU REVENU DU QUÉBEC

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

166. 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 69:

“69.1. The Agency may deposit the necessary sums with the Caisse de dépôt et placement du Québec in order to establish an Accumulated Sick Leave Fund to provide for the payment of some or all of the benefits due to employees for unused sick leave.

The Caisse de dépôt et placement du Québec administers the sums deposited under the first paragraph in accordance with the investment policy determined jointly by the Minister and the Minister of Finance.”

SPECIAL TRANSITIONAL PROVISIONS

167. The Minister of Finance takes out of the Accumulated Sick Leave Fund referred to in section 8.1 of the Financial Administration Act (R.S.Q., chapter A-6.001) a sum equal to 9.86% of the sums in the Fund and pays it into the Accumulated Sick Leave Fund established under section 69.1 of the Act respecting the Agence du revenu du Québec.

Such payment is deemed to have been made on 1 April 2011.

DIVISION IV

PROVISIONS CONCERNING THE PAYMENT OF TAXES BY DEPARTMENTS AND BUDGET-FUNDED BODIES

FINANCIAL ADMINISTRATION ACT

168. The Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting the following section after section 9:

“9.1. The sales tax paid or payable under the Act respecting the Québec sales tax (chapter T-0.1) and the goods and services tax paid or payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) also constitute a permanent charge against the Consolidated Revenue Fund.”

PUBLIC ADMINISTRATION ACT

169. The Public Administration Act (R.S.Q., chapter A-6.01) is amended by inserting the following section after section 48:

“48.1. Amounts received or to be received, for a fiscal year, as a rebate of the Québec sales tax, provided for in the Act respecting the Québec sales tax (chapter T-0.1), and of the goods and services tax, provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), paid or to be paid for that same fiscal year out of a statutory appropriation are returned to the same appropriation.”

DIVISION V

INVESTISSEMENT QUÉBEC

ACT RESPECTING INVESTISSEMENT QUÉBEC

170. The Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1) is amended by inserting the following section after section 24:

“24.1. The Government may delegate to the Minister, to the extent specified by the Government, some or all of the powers conferred upon it by this subdivision.”

DIVISION VI

ACT RESPECTING THE CENTRE DE SERVICES PARTAGÉS DU QUÉBEC

171. The Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended by inserting the following section after section 4:

“4.1. Another mission of the Centre is to carry out projects aiming for very high-speed Internet access throughout Québec and to provide for their operation and development.

The Government may set conditions for fulfilling the mission and determine how it will be accomplished.”

DIVISION VII

HIGHWAY SAFETY CODE

172. Section 648.4 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing “subparagraph 3” in subparagraph 1 of the first paragraph by “subparagraphs 3 and 5”.

DIVISION VIII

LIABILITY OF PARTNERSHIPS

CODE OF PENAL PROCEDURE

173. The Code of Penal Procedure (R.S.Q., chapter C-25.1) is amended by inserting the following article after article 2:

“2.1. The provisions of this Code that apply to legal persons also apply to partnerships, with the necessary modifications.”

174. The Code is amended by inserting the following article after article 232:

“232.1. Unless otherwise provided by law, sentences that apply to legal persons also apply to partnerships.”

ENVIRONMENT QUALITY ACT

175. The Environment Quality Act (R.S.Q., chapter Q-2) is amended

(1) by replacing “in the case of a legal person” in the portion before subparagraph 1 of the first paragraph of each of sections 115.23, 115.24 and 115.26, and in the portion before paragraph 1 of section 115.25 by “in any other case”, and by replacing “pour une personne physique” in those same portions in the French text by “dans le cas d’une personne physique”;

(2) by replacing “the case of a legal person” in the portion at the end of each of sections 115.29, 115.30, 115.31 and 115.32 by “any other case”.

DIVISION IX

UNFINISHED WINE CONTAINERS

ACT RESPECTING LIQUOR PERMITS

176. Section 28 of the Act respecting liquor permits (R.S.Q., chapter P-9.1) is amended by adding the following paragraph at the end:

“The restaurant sales permit also entitles the holder to allow a patron to leave with an unfinished container of wine the client purchased with a meal consumed in the establishment, provided the container is securely resealed.”

177. Section 29 of the Act is amended by adding the following paragraph at the end:

“The bar permit also entitles the holder to allow a patron to leave with an unfinished container of wine the client purchased in the establishment, provided the container is securely resealed.”

ACT RESPECTING OFFENCES RELATING TO ALCOHOLIC BEVERAGES

178. Section 91 of the Act respecting offences relating to alcoholic beverages (R.S.Q., chapter I-8.1) is amended by adding “or a bar permit” at the end of paragraph *j*.

179. Section 92 of the Act is amended by adding “or a bar permit” at the end of paragraph *g*.

CHAPTER IX

FINAL PROVISIONS

180. Section 172 has effect from 1 April 2010, section 166 has effect from 1 April 2011, sections 1 to 8, 9, except for paragraph 2, 10 to 28 and 30 to 36, 157, 158 and 159, except to the extent that it enacts the fourth paragraph of section 3.5 of the Act respecting immigration to Québec (R.S.Q., chapter I-0.2), have effect from 20 March 2012 and sections 105 and 161 have effect from 1 April 2012.

181. This Act comes into force on (*insert the date of assent to this Act*), except for

(1) sections 51 to 54, 56, 57, 59, 61 and 62, which come into force on 1 July 2012;

(2) sections 37 to 39, 40, to the extent that it enacts subparagraph 6 of the first paragraph of section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), 41, to the extent that it enacts section 17.12.20 of that Act except for subparagraph 1 of the first paragraph, and 44, to the extent that it applies to the mining activities management component of the Natural Resources Fund, which come into force on 1 October 2012;

(3) sections 131, 133 to 139, 146 and 148 to 153, which come into force on 1 October 2012 or on any later date set by the Government before 30 September 2012;

(4) paragraph 3 of section 80 and sections 82 and 83, which come into force on 1 January 2013;

(5) section 122, which comes into force on 1 April 2013;

(6) section 69 as regards subparagraph 2 of the first paragraph of section 15.4.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-30.001), sections 79, 80, except for paragraph 3, and 86, which come into force on 1 October 2013;

(7) section 41, to the extent that it enacts subparagraph 1 of the first paragraph of section 17.12.20 of the Act respecting the Ministère des Ressources naturelles et de la Faune, and sections 84, 85, 88, 98, 104 and 108, which come into force on the date or dates to be set by the Government; and

(8) section 65 as regards the second paragraph of section 12.32.1.2 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), which comes into force on the same date as that on which the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec becomes applicable.

SCHEDULE I
(section 38)

TERRITORIAL INFORMATION FUND

ADDITIONAL EXPENDITURE AND INVESTMENT ESTIMATES

	2012-2013
Revenues	\$4,800,000
Expenditures	\$4,800,000
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
Investments	\$565,000
Total loans or advances ¹	\$565,000

¹To (from) the Financing Fund and the general fund.

SCHEDULE II
(section 42)

NATURAL RESOURCES FUND

ADDITIONAL EXPENDITURE AND INVESTMENT ESTIMATES

	2012-2013
Revenues	\$8,890,000
Expenditures	\$8,890,000
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
Investments	\$2,840,000
Total loans or advances ¹	\$2,840,000

¹To (from) the Financing Fund and the general fund.

SCHEDULE III
(section 50)

MINING AND HYDROCARBON CAPITAL FUND

EXPENDITURE AND INVESTMENT ESTIMATES

	2012-2013
Revenues	0
Expenditures	0
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
Investments	\$150,000,000
Total loans or advances ¹	0

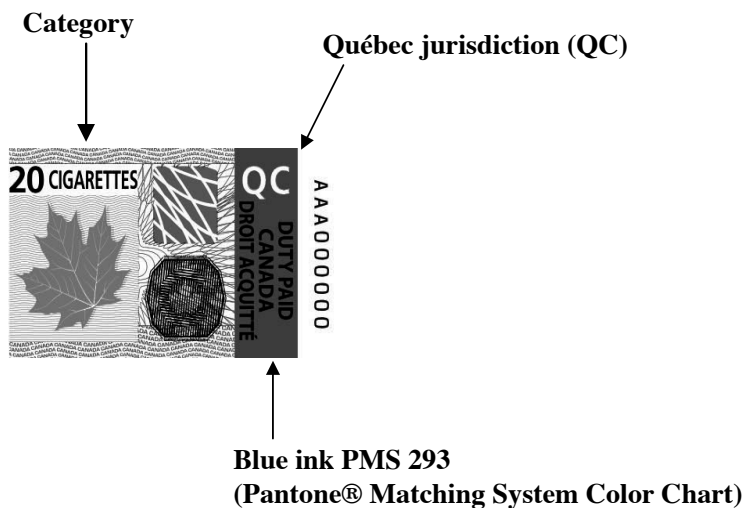
¹To (from) the Financing Fund and the general fund.

SCHEDULE IV
(section 115)

“SCHEDULE I

**CHARACTERISTICS AND CATEGORIES OF STAMPS FOR THE
IDENTIFICATION OF PACKAGES OF TOBACCO INTENDED FOR
RETAIL SALE IN QUÉBEC**

(1) The characteristics of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



(2) The categories of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



”

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF
CERTAIN PROVISIONS OF THE BUDGET SPEECH OF
20 MARCH 2012

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