



NATIONAL ASSEMBLY

FIRST SESSION

FORTY-FIRST LEGISLATURE

Bill 28
(2015, chapter 8)

**An Act mainly to implement certain
provisions of the Budget Speech of
4 June 2014 and return to a balanced
budget in 2015-2016**

**Introduced 26 November 2014
Passed in principle 18 March 2015
Passed 20 April 2015
Assented to 21 April 2015**

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EXPLANATORY NOTES

This Act amends or enacts various legislative provisions mainly to implement certain provisions of the Budget Speech of 4 June 2014 as well as measures aimed at putting the State's finances in order.

Accordingly, the Act amends the Balanced Budget Act in order to provide for a return to a balanced budget for the 2015-2016 fiscal year and to set the budget deficit threshold that may not be exceeded for the 2014-2015 fiscal year, and the Act to reduce the debt and establish the Generations Fund so that, as of 1 April 2016, the specific tax on alcoholic beverages credited annually to the Fund will increase to \$500,000,000.

The freeze on performance-based additional remuneration for the senior executives and management personnel of certain government departments and bodies, and the members of Ministers' office staff, is extended for one year. Moreover, any additional performance-based remuneration paid by certain State-owned enterprises to senior executives and management personnel is conditional on the enterprise's having achieved net profit targets.

The Minister of Finance is given the responsibility of preparing and publishing a pre-election report on the Government's financial situation, and the Auditor General must prepare a report on the plausibility of the forecasts and assumptions presented in the pre-election report.

With regard to energy, the Act respecting the Régie de l'énergie is amended to suspend implementation of any mechanism allowing the Régie to distribute a performance shortfall, until a balanced budget has been achieved; to ensure that Hydro-Québec retains any performance shortfall; and to ensure that the electric power supply is reserved for the needs of Québec markets.

With regard to natural resources, the Act respecting Investissement Québec is amended to establish the Mining and Hydrocarbon Capital Fund, a special fund that allows mainly for the acquisition of participations in enterprises that mine mineral substances in the domain of the State and, under certain conditions, in enterprises that process such substances. In addition, responsibilities relating to the administration of the Mining Tax Act are transferred to the Agence du revenu du Québec.

As part of the fight against tax evasion and undeclared work, the Taxation Act is amended so that service suppliers that enter into a construction contract or a personnel placement or temporary help contract must, under certain conditions, obtain a certificate from Revenu Québec. In addition, the Act respecting the Québec sales tax is amended to provide for the introduction of recording modules in bars and restaurant-bars.

The Act amends the Educational Childcare Act in order to change the rules for determining the contribution required from a parent whose child is receiving childcare from a subsidized childcare provider.

In the field of health, the Act

(1) stipulates that, if a service provided by a health professional ceases to be an insured service, the amounts set aside to finance the remuneration of the health professional remain in the Consolidated Revenue Fund and are subject to Parliament's power to allocate funds;

(2) allows the Minister of Health and Social Services, before entering a medication on the list of the medications whose cost is covered by the basic prescription drug insurance plan, to make a listing agreement with its manufacturer; authorizes the Government to extend coverage under the basic plan to include the pharmaceutical services determined by regulation, makes the lowest price method applicable to the private sector for the reimbursement of the cost of medications, and empowers the Minister, for a limited period of time and under certain circumstances, to determine or modify the terms and methods of remuneration that are applicable to pharmacists.

Various amendments are made concerning municipal governance with regard to local and regional development.

Under the Act, changes are made that affect the following special funds:

(1) the Avenir Mécénat Culture Fund is established at the Ministère de la Culture et des Communications: the Fund is dedicated to measures taken to encourage certain organizations to develop ways of diversifying their funding sources and to capitalize a portion of their revenues derived from fund-raising;

(2) the Sports and Physical Activity Development Fund: the portion of the proceeds of the tobacco tax credited annually to this Fund is increased;

(3) the Fund to Finance Health and Social Services Institutions: among other changes, the portion of the Canada Health Transfer specified in the bill is credited to the Fund for the 2014-2015 to 2016-2017 fiscal years.

The Act changes the governance rules applicable to Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi, and the Fonds de solidarité des travailleurs du Québec (F.T.Q.). It also makes it possible for the composition of the board of directors of Financement-Québec to be modified without legislative intervention when the functions of the ministers responsible for the bodies that receive Financement-Québec's services change or when the bodies receiving those services change.

The Act amends certain other legislative provisions in order to

(1) integrate, into the Act respecting stuffing and upholstered and stuffed articles, the duties, formerly set by regulation, payable for permits issued under the Act;

(2) increase the penal contribution provided for under the Code of Penal Procedure;

(3) confer on the Minister responsible for the Act respecting immigration to Québec the power to determine the conditions governing security deposits by immigrant entrepreneurs to ensure the availability of the sums required to develop a business project in Québec, to grant the Government the powers necessary for determining a mechanism for distributing immigrant investor files among financial intermediaries and, lastly, to increase from \$10,000 to \$15,000 the fees payable for processing an application for a selection certificate filed by a foreign national belonging to the economic class as an investor;

(4) allow the Minister of Finance to encumber certain monetary claims with a hypothec and to transfer and receive amounts as security incidentally to certain financial transactions, and, in this context, to allow for compensation from the State;

(5) introduce amendments to the Civil Code with regard to hypothecs, in particular hypothecs granted in favour of a hypothecary representative and movable hypothecs with delivery on certain pecuniary claims; and

(6) stipulate that, on certain conditions, a holding company controlled by a financial services cooperative may be subject to the supervision of the Autorité des marchés financiers as if it were a financial institution.

Finally, the Act contains consequential provisions for a number of Acts, as well as transitional provisions.

LEGISLATION AMENDED BY THIS ACT:

- Civil Code of Québec;
- Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);
- Financial Administration Act (chapter A-6.001);
- Tax Administration Act (chapter A-6.002);
- Act respecting assistance for victims of crime (chapter A-13.2);
- Sustainable Forest Development Act (chapter A-18.1);
- Act respecting land use planning and development (chapter A-19.1);
- Health Insurance Act (chapter A-29);
- Act respecting prescription drug insurance (chapter A-29.01);
- Charter of Ville de Longueuil (chapter C-11.3);
- Cities and Towns Act (chapter C-19);
- Code of ethics and conduct of the Members of the National Assembly (chapter C-23.1);
- Code of Penal Procedure (chapter C-25.1);
- Municipal Code of Québec (chapter C-27.1);
- Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);
- Act respecting the Communauté métropolitaine de Québec (chapter C-37.02);

- Municipal Powers Act (chapter C-47.1);
- Act respecting contracting by public bodies (chapter C-65.1);
- Act respecting financial services cooperatives (chapter C-67.3);
- Balanced Budget Act (chapter E-12.00001);
- Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);
- Act respecting Financement-Québec (chapter F-2.01);
- Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2);
- Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1);
- Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003);
- Act respecting the Cree Nation Government (chapter G-1.031);
- Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04);
- Act respecting immigration to Québec (chapter I-0.2);
- Mining Tax Act (chapter I-0.4);
- Taxation Act (chapter I-3);
- Act respecting the Institut national d'excellence en santé et en services sociaux (chapter I-13.03);
- Derivatives Act (chapter I-14.01);
- Act respecting Investissement Québec (chapter I-16.0.1);
- Anti-Corruption Act (chapter L-6.1);
- Act respecting stuffing and upholstered and stuffed articles (chapter M-5);
- Mining Act (chapter M-13.1);

- Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001);
- Act respecting the Ministère de la Culture et des Communications (chapter M-17.1);
- Act respecting the Ministère de la Justice (chapter M-19);
- Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2);
- Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1);
- Act respecting the Ministère des Finances (chapter M-24.01);
- Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01);
- Act to ensure the occupancy and vitality of territories (chapter O-1.3);
- Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1);
- Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1);
- Act respecting the Régie de l’assurance maladie du Québec (chapter R-5);
- Act respecting the Régie de l’énergie (chapter R-6.01);
- Educational Childcare Act (chapter S-4.1.1);
- Act respecting health services and social services (chapter S-4.2);
- Act respecting public transit authorities (chapter S-30.01);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002);
- Securities Act (chapter V-1.1);
- Act respecting off-highway vehicles (chapter V-1.2);

- Auditor General Act (chapter V-5.01);
- 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);
- Integrity in Public Contracts Act (2012, chapter 25).

REGULATIONS AMENDED BY THIS ACT:

- Regulation respecting construction contracts of municipal bodies (chapter C-19, r. 3);
- Regulation of the Autorité des marchés financiers under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1);
- Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (chapter C-65.1, r. 1.1);
- Regulation respecting supply contracts of public bodies (chapter C-65.1, r. 2);
- Regulation respecting service contracts of public bodies (chapter C-65.1, r. 4);
- Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5);
- Regulation respecting stuffing and upholstered and stuffed articles (chapter M-5, r. 1);
- Reduced Contribution Regulation (chapter S-4.1.1, r. 1).

Bill 28

AN ACT MAINLY TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 4 JUNE 2014 AND RETURN TO A BALANCED BUDGET IN 2015-2016

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

RETURN TO A BALANCED BUDGET AND REDUCTION OF THE
DEBT

BALANCED BUDGET ACT

1. Section 7.1 of the Balanced Budget Act (chapter E-12.00001) is amended

(1) by replacing “from 19 March 2009 until the end of the period determined by the Minister under section 7.2” in the first paragraph by “to the 2013-2014 and 2014-2015 fiscal years”;

(2) by replacing “from 19 March 2009 until the first day of the period determined by the Minister under section 7.2” in the second paragraph by “to the budgetary deficit for the 2012-2013 and 2013-2014 fiscal years, nor to the portion of the budgetary deficit which, for the 2014-2015 fiscal year, does not exceed \$2,350,000,000”.

2. Sections 7.2 and 7.3 of the Act are repealed.

3. Section 7.4 of the Act is repealed.

4. Section 7.5 of the Act is amended by replacing “budgetary deficit objective for a fiscal year in the period determined by the Minister under section 7.2” in the first paragraph by “objective established by section 7.1 for the 2014-2015 fiscal year”.

5. Section 8 of the Act is amended by striking out the second paragraph.

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS
FUND

6. Section 4.2 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1) is amended by replacing “\$100,000,000” in paragraph 1 by “\$500,000,000”.

CHAPTER II

VARIABLE PAY

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

7. 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), amended by section 129 of the Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 (2013, chapter 16) and section 42 of the Act to amend the Public Service Act mainly with respect to staffing (2013, chapter 25), is again amended by replacing “and 2013” in the introductory clause of the first paragraph by “, 2013 and 2014”.

8. Section 9 of the Act is amended

(1) by inserting “or implement, to the satisfaction of the Minister of Finance, other measures” after “performance-based additional remuneration” in the first paragraph;

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

“For each fiscal period beginning in 2014 and 2015, a premium, allocation, bonus, compensation or other additional remuneration based on personal performance or the performance of a State-owned enterprise may be granted to senior executives and management personnel of a State-owned enterprise mentioned in paragraph 1 or a State-owned enterprise that is a subsidiary of such an enterprise only if,

(1) for the Government’s fiscal year beginning in 2014, the net profit of the State-owned enterprise concerned equals or exceeds the following amounts:

(a) \$3,050,000,000 for Hydro-Québec;

(b) \$1,154,000,000 for the Société des loteries du Québec;

(c) \$1,021,000,000 for the Société des alcools du Québec; and

(d) \$42,000,000 for Investissement Québec;

(2) for the Government’s fiscal year beginning in 2015, the net profit of a State-owned enterprise mentioned in paragraph 1 achieves or exceeds that presented in the Budget Speech for the 2015-2016 fiscal year.”;

(3) by replacing “results sought in the first paragraph” in the second paragraph by “results referred to in the first and second paragraphs”.

9. Section 18 of the Act is amended by adding the following paragraph at the end:

“State-owned enterprises mentioned in the second paragraph of section 9 must give an account of the implementation of that section in the annual report they are required to prepare for each fiscal period ending in 2015 and 2016.”

10. Section 19 of the Act is amended by adding the following sentence at the end of the first paragraph: “However, for the purposes of section 9, the information is provided and the documents prepared at the request of the Minister of Finance.”

11. Section 22 of the Act, amended by section 3 of chapter 2 of the statutes of 2015, is again amended by replacing “of sections 8 and 10.1” by “of section 8, the second paragraph of section 9 or section 10.1”.

SPECIAL TRANSITIONAL PROVISIONS

12. Sections 7 to 11 have effect from 26 November 2014.

CHAPTER III

PRE-ELECTION REPORT

ACT RESPECTING THE MINISTÈRE DES FINANCES

13. Section 4 of the Act respecting the Ministère des Finances (chapter M-24.01) is amended by inserting the following paragraph after paragraph 6:

“(6.1) prepare and publish, prior to the general election that follows the expiry of a Legislature, a pre-election report on the state of public finances;”.

14. The Act is amended by inserting the following chapter after section 23:

“CHAPTER III.1

“PRE-ELECTION REPORT

“**23.1.** The Minister shall publish a pre-election report on the third Monday of August preceding the expiry of a Legislature as provided for in section 6 of the Act respecting the National Assembly (chapter A-23.1).

If a Legislature expires in February, the Minister shall publish a new pre-election report on the Monday immediately preceding the expiry.

The opinion of the Auditor General, presented in the report required under section 40.1 of the Auditor General Act (chapter V-5.01), must be attached to the pre-election report.

“23.2. The Minister shall include the following in the pre-election report, with any necessary revisions:

(1) the economic forecasts and assumptions appearing in the Budget Plan presented in the most recent Budget Speech;

(2) the projected components of the Government’s financial framework appearing in the Budget Plan;

(3) the estimated expenditures, established in collaboration with the Chair of the Conseil du trésor and broken down by field of State activity; and

(4) the reports required under section 15 of the Balanced Budget Act (chapter E-12.00001) and section 11 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

“23.3. The projected components of the Government’s financial framework must be presented for a period of five consecutive fiscal years, and the estimated expenditures, broken down by field of State activity, for a period of three consecutive fiscal years, beginning, in both cases, with the fiscal year that includes the date on which the report was published.

“23.4. The Minister shall send the draft report to the Auditor General not later than the first working day of the ninth week preceding its publication date to enable the Auditor General to prepare the report required under section 40.1 of the Auditor General Act (chapter V-5.01).

The Minister shall inform the Auditor General of any changes the Minister makes to the report up to the time the Minister receives the Auditor General’s opinion in accordance with the second paragraph of section 40.3 of the Auditor General Act.

“23.5. On the date the pre-election report is published, the Minister shall send it, with the Auditor General’s opinion attached, to the President of the National Assembly, who shall table them before the National Assembly within three days after receiving it or, if the Assembly is not sitting, within three days of the opening of the next session or resumption.

As soon as the pre-election report and attached opinion are sent to the President of the National Assembly, the Minister shall publish them by any means the Minister considers appropriate, without waiting for the President to table them.”

AUDITOR GENERAL ACT

15. The Auditor General Act (chapter V-5.01) is amended by inserting the following subdivision after section 40:

“§2.1.—*Report on the pre-election report*

“**40.1.** The Auditor General shall prepare a report giving his opinion on the plausibility of the forecasts and assumptions presented in the pre-election report published by the Minister of Finance on the date specified in section 23.1 of the Act respecting the Ministère des Finances (chapter M-24.01). The Auditor General may include in the report any comments he considers appropriate in connection with his work involving the pre-election report.

In his report, the Auditor General shall also indicate whether he received all requested information and documents for the preparation of the report.

“**40.2.** The opinion on the plausibility of the forecasts must cover at least the first three fiscal years reported on.

However, with regard to the forecasts presented in a pre-election report published in February, the opinion must cover at least the three fiscal years following the fiscal year that includes the date on which the report was published.

“**40.3.** The report prepared by the Auditor General must be sent to the President of the National Assembly, who tables it in the manner established for the Auditor General’s annual report under section 44. The Auditor General shall publish his report, by any means he considers appropriate, at the same time as the pre-election report is published.

The Auditor General shall send his opinion to the Minister of Finance not later than the Monday preceding the publication date of the pre-election report required under section 23.1 of the Act respecting the Ministère des Finances (chapter M-24.01).”

CHAPTER IV

ENERGY AND NATURAL RESOURCES

DIVISION I

MEASURES CONCERNING ENERGY

ACT RESPECTING THE RÉGIE DE L’ÉNERGIE

16. Section 52.2 of the Act respecting the Régie de l’énergie (chapter R-6.01) is amended

(1) by replacing “by the Government under the first paragraph of section 74.1.1 or subparagraph 2.1 of the first paragraph of section 112” in the first paragraph by “by government regulation under subparagraph 2.1 of the first paragraph of section 112”;

(2) by replacing “the Government” in subparagraph 1 of the second paragraph by “government regulation”.

17. The Act is amended by inserting the following sections after the heading of Division II of Chapter VI:

“**71.1.** The electric power supply is intended exclusively to meet the needs of Québec markets.

These needs are met first and foremost by the electric power supply, other than that of the heritage electricity pool, sold to the electric power distributor and, when that supply has been exhausted, by the heritage electricity pool.

“**71.2.** As of 1 January 2014, the electric power supply to meet the needs of Québec markets may not be deferred; the supply deferred before that date must be purchased before 28 February 2027 by Hydro-Québec as electric power distributor.”

18. Section 74.1.1 of the Act is repealed.

19. Section 74.2 of the Act is amended

(1) by replacing “Except in the case of a contract for which an exemption has been granted under the first paragraph of section 74.1.1, the” in the second paragraph by “The”;

(2) by striking out the third paragraph.

SPECIAL TRANSITIONAL PROVISIONS

20. From 1 January 2014 to the beginning of the rate year following the return to a balanced budget,

(1) the Government may not exercise the power conferred on it by section 7 of chapter 16 of the statutes of 2013 to determine the amount of Hydro-Québec’s net operating costs as electric power carrier and the amount of its operating costs as electric power distributor;

(2) the performance-based regulation established under section 48.1 of the Act respecting the Régie de l’énergie (chapter R-6.01) does not apply.

21. The revenues presented in the reports submitted by Hydro-Québec as electric power carrier and distributor in accordance with section 75 of that Act, for a rate year that begins during the period specified in section 20, belong to Hydro-Québec, even if they exceed the required revenues established by the Régie. The surplus, if any, may not be taken into account to set or modify the rates for any subsequent rate year.

22. For the purposes of sections 20 and 21, the return to a balanced budget occurs when the public accounts tabled in the National Assembly under section 87 of the Financial Administration Act (chapter A-6.001) show a budgetary balance that is zero or positive as determined in accordance with the Balanced Budget Act (chapter E-12.00001).

23. Sections 20 to 22 have effect despite any provision of the Act respecting the Régie de l'énergie or any decision of the Régie.

24. Sections 52.2 and 74.2 of the Act respecting the Régie de l'énergie, as they read before being amended by, respectively, sections 16 and 19 of this Act, continue to apply to a supply contract under Order in Council 191-2014 dated 26 February 2014 (2014, G.O. 2, 1181, French only).

DIVISION II

MINING AND HYDROCARBON CAPITAL FUND

ACT RESPECTING INVESTISSEMENT QUÉBEC

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

26. The Act is amended by inserting the following section after section 12:

“**12.1.** Subject to the second paragraph of section 12, government authorization is also required for any provision of financial services in the sector of mineral substances in the domain of the State by the Company or its subsidiaries that causes the total of the sums paid for those services out of the assets of the Company or one of its subsidiaries and those debited from the Mining and Hydrocarbon Capital Fund or, if applicable, the Economic Development Fund, to exceed the limit determined by the Government.”

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

28. 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 established within the Ministère du Développement économique, de l'Innovation et de l'Exportation.

The purpose of the Fund is to expand and grow the endowment credited to it through investments in participations in enterprises that mine mineral substances forming part of the domain of the State or that process such

substances in Québec, provided that, in the latter case, the substances so processed were first mined in Québec by an affiliated enterprise.

“35.2. For the purposes of this subdivision,

(1) a participation includes the acquisition of a right of ownership in the assets of an enterprise, but excludes claims that can be converted into participations;

(2) the mining of a mineral substance includes conducting work to prove the existence of economically workable mineral substances with a view to beginning mining operations;

(3) an enterprise is affiliated with another enterprise if one is the subsidiary of the other or if both are controlled by the same person. The meanings assigned to “subsidiary” and “control” by section 7 apply, with the necessary modifications.

“35.3. The following are credited to the Fund:

(1) the endowment transferred to the Fund by the Minister of Finance under section 35.4;

(2) the sums transferred to the Fund by a minister out of the appropriations granted for that purpose by Parliament;

(3) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

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

(5) the other revenues generated by the sums credited to the Fund.

“35.4. The Minister of Finance transfers to the Fund, out of the sums credited to the general fund and to the extent and on the dates determined by the Government, an endowment of \$1,000,000,000.

“35.5. By the time the endowment referred to in section 35.4 has been entirely transferred to the Fund, at least \$500,000,000 must have been invested in participations in enterprises that mine or process mineral substances found in the area covered by the Northern Plan, defined by section 1 of the Act to establish the Northern Plan Fund (chapter F-3.2.1.1.1).

“35.6. The mandate of the Company or one of its subsidiaries designated by it is to propose and analyze projects for the investment of sums credited to the Fund, invest those sums if so authorized under section 35.7, and ensure the management of those investments.

The first and second paragraphs of section 23 apply, with the necessary modifications, to this mandate and the Fund.

“35.7. Each proposed investment of sums credited to the Fund is subject to authorization by the Minister and to a favourable opinion from the Minister of Natural Resources and Wildlife, the Minister of Finance and any other Minister designated by the Government, acting in concert on the recommendation of each of their respective departments.

Apart from the proposed investment of such sums referred to in section 12.1, a proposed investment that would result in an acquisition of control or cause the sums taken out of the Fund and invested in the same enterprise or in affiliated enterprises to exceed \$50,000,000 may not be authorized by those Ministers and requires the authorization of the Government.

“35.8. The ministers mentioned in the first paragraph of section 35.7, acting in concert on the recommendation of each of their respective departments, develop a policy and directives applicable to the investment of sums credited to the Fund.

The investment policy is subject to government approval; the Company must comply with the policy and the other directives issued to it.

“35.9. The Government may request the Company to invest sums credited to the Fund without the Company having proposed the investment.

This also applies to the Ministers mentioned in the first paragraph of section 35.7 acting in concert on the recommendation of their respective departments. However, they may not request the Company to make an investment requiring government authorization.

The Company draws up a list, for each of its fiscal years, of the investments it has made in compliance with a request that was not published in the *Gazette officielle du Québec* and whose publication was not deferred under section 11.1 of the Executive Power Act (chapter E-18); the Company makes the list public when its activity report for the fiscal year is tabled in the National Assembly.

“35.10. The Government may place the conditions it determines on any proposed investment it authorizes or any investment it requests.

This also applies to the Ministers mentioned in the first paragraph of section 35.7.

“35.11. After consulting with the Company, the Government sets, with regard to the Company or, if applicable, its subsidiary, a remuneration the Government considers reasonable for the performance of the mandate conferred by section 35.6.

“35.12. The following are debited from the Fund:

- (1) the sums required to acquire a participation; and
- (2) the remuneration set under section 35.11.

The remuneration debited from the Fund for a fiscal year may not exceed the net revenues credited to the Fund before that remuneration for that fiscal year. The portion of the remuneration that exceeds the net revenues must be debited from the Economic Development Fund.

“35.13. The Company and its subsidiaries may not, out of their assets, alone or jointly in groups of two or more, provide a financial service to an enterprise that mines mineral substances forming part of the domain of the State without presenting to that enterprise the possibility of an investment of sums taken out of the Fund that could be substituted for some or all of that provision of a financial service.

If warranted by the interest expressed by the enterprise, the Company analyzes the proposed investment and proposes it to the ministers mentioned in the first paragraph of section 35.7.

“35.14. The Minister is responsible for the Fund.

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

“35.16. The books and accounts of the Fund are audited by the Auditor General every year.

“35.17. Section 31 applies, with the necessary modifications, to the Fund.

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.”

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

SPECIAL TRANSITIONAL PROVISIONS

30. Order in Council 1207-2011 (2011, G.O. 2, 5659, French only), concerning an advance paid by the Minister of Finance into the Economic Development Fund for the purpose of purchasing participations within the scope of the Northern Plan, is repealed.

31. The mandates given by the Government under section 21 of the Act respecting Investissement Québec by the following Orders in Council:

(1) Order in Council 597-2013 (2013, G.O. 2, 3025, French only), amended by Order in Council 139-2014 (2014, G.O. 2, 1119, French only),

(2) Order in Council 122-2014 (2014, G.O. 2, 916, French only),

(3) Order in Council 177-2014 (2014, G.O. 2, 1212, French only),

(4) Order in Council 203-2014 (2014, G.O. 2, 1217, French only),

(5) Order in Council 232-2014 (2014, G.O. 2, 1301, French only),

(6) Order in Council 799-2014 (2014, G.O. 2, 3757, French only), and

(7) Order in Council 36-2015 (2015, G.O. 2, 244, French only)

are deemed to be mandates referred to in section 35.6 of the Act respecting Investissement Québec (chapter I-16.0.1), enacted by section 28 of this Act.

The assets and liabilities of the Economic Development Fund with regard to those mandates are transferred to the Mining and Hydrocarbon Capital Fund, established by section 35.1 of the Act respecting Investissement Québec enacted by section 28 of this Act. This also applies to advances authorized by those Orders in Council; the Minister holds back, from the endowment transferred to the Fund by the Minister, the sums required under section 35.4 of the Act respecting Investissement Québec, enacted by section 28 of this Act, to reimburse such advances.

32. The participations described in the Orders in Council listed in the first paragraph of section 31 are deemed to be acquired in enterprises that mine mineral resources in the domain of the State.

33. The expenditure and investment estimates of the Mining and Hydrocarbon Capital Fund, presented in Schedule I, are approved for the 2015-2016 fiscal year.

DIVISION III

TRANSFER TO REVENU QUÉBEC OF RESPONSIBILITIES RELATING TO THE ADMINISTRATION OF THE MINING TAX ACT

TAX ADMINISTRATION ACT

34. Section 12.0.2 of the Tax Administration Act (chapter A-6.002) is amended by inserting “an assessment issued pursuant to the Mining Tax Act (chapter I-0.4),” after “(chapter F-2.1),” in the portion of the first paragraph before subparagraph *a*.

35. Section 21 of the Act is amended by replacing “or the Act respecting municipal taxation (chapter F-2.1)” in the first paragraph by “, the Act respecting municipal taxation (chapter F-2.1) or the Mining Tax Act (chapter I-0.4)”.

36. Section 35.3 of the Act is amended

(1) by replacing the portion before paragraph *a* by the following:

“**35.3.** A person referred to in this division who fails to file a return in the prescribed form and within the time provided for in section 36 of the Mining Tax Act (chapter I-0.4) for a fiscal year, or a fiscal return in the prescribed form and within the time provided for in section 1000 or 1159.8 of the Taxation Act (chapter I-3) for a taxation year, shall, for six years after the date on which the person files a return for that fiscal or taxation year, as applicable.”;

(2) by replacing “that year” in paragraphs *a* and *b* by “that fiscal or taxation year”.

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

“(f) the Minister of Natural Resources and Wildlife, in respect of information held for the purposes of the Mining Tax Act (chapter I-0.4), to the extent that the information is required

(1) to audit the report made under section 72 or 120 of the Mining Act (chapter M-13.1);

(2) for the purposes of paragraph 5 of section 281 of the Mining Act; or

(3) to conduct research and analyses allowing the Minister to devise and implement plans and programs for the enhancement, development and transformation of mineral resources in Québec, in accordance with paragraph 3 of section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);”.

38. Section 93.1.7 of the Act is replaced by the following section:

“**93.1.7.** Section 93.1.1 does not apply in respect of a reassessment under section 93.1.6 or in respect of an assessment issued in consequence of a waiver filed under subparagraph *b* of the second paragraph of section 14.0.0.1 or 14.5 or paragraph *b* of section 25.1, a waiver filed under subparagraph *b* of paragraph 1 of section 43 of the Mining Tax Act (chapter I-0.4) or a waiver filed under subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), unless the waiver was filed within the period during which the Minister may make an assessment or reassessment under the first paragraph of section 14.0.0.1 or 14.5 or under section 25, under paragraph 3 of section 43 of the Mining Tax Act, or under any of paragraphs *a*, *a.0.1* and *a.1* of subsection 2 of that section 1010, as the case may be.”

39. Section 93.1.9 of the Act is amended by inserting “, under paragraph 3 of section 43 of the Mining Tax Act (chapter I-0.4)” after “section 25”.

40. Section 93.1.11 of the Act is replaced by the following section:

“93.1.11. Section 93.1.10 does not apply in respect of an assessment issued in consequence of a waiver filed under subparagraph *b* of the second paragraph of section 14.0.0.1 or 14.5 or under paragraph *b* of section 25.1, a waiver filed under subparagraph *b* of paragraph 1 of section 43 of the Mining Tax Act (chapter I-0.4) or a waiver filed under subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), unless the waiver was filed within the period during which the Minister may make an assessment or reassessment under the first paragraph of section 14.0.0.1 or 14.5 or under section 25, under paragraph 3 of section 43 of the Mining Tax Act, or under any of paragraphs *a*, *a.0.1* and *a.1* of subsection 2 of that section 1010, as the case may be.”

41. Section 93.2 of the Act is amended by inserting the following paragraph after paragraph *b*:

“(b.1) an assessment relating to duties owed by a person under the Mining Tax Act (chapter I-0.4), not exceeding \$4,000;”.

42. Section 95.1 of the Act is amended by striking out “fiscal”.

MINING TAX ACT

43. Section 1 of the Mining Tax Act (chapter I-0.4) is amended, in the first paragraph,

(1) by striking out the definition of “Minister”;

(2) by replacing “activity prescribed by regulation” in the definition of “processing” by “prescribed activity”.

44. Section 8 of the Act is amended by replacing “Minister of Revenue” in subparagraphs *g*, *h* and *i* of subparagraph 1 of the fourth paragraph by “Minister”.

45. Section 8.0.1 of the Act is amended by replacing “reserve or provision prescribed by regulation of the Government” in paragraph 10 by “prescribed reserve or provision”.

46. Section 16.1 of the Act is amended by striking out “of Revenue” in the portion of subparagraph *c* of subparagraph 1 of the second paragraph before subparagraph *i*.

47. Section 16.9 of the Act is amended by striking out “of Revenue” in subparagraph *b* of subparagraph 1 of the second paragraph.

48. The heading of Chapter VI of the Act is amended by striking out “AND APPEALS”.

49. Section 36 of the Act is amended

(1) by replacing “form prescribed by the Minister” in the portion of the first paragraph before subparagraph 1 by “prescribed form containing prescribed information”;

(2) by striking out the second paragraph.

50. Section 36.1 of the Act is replaced by the following section:

“**36.1.** Regardless of whether they are liable to pay duties or whether a return has been filed, every person and partnership shall, on receiving a formal notice from the Minister, send the Minister a return in the prescribed form containing prescribed information, for the fiscal year and within the time mentioned in the formal notice.”

51. Section 38 of the Act is amended by replacing “Every person required” by “Every operator or person required”.

52. Section 39 of the Act is amended by inserting “promptly” after “shall”.

53. Section 40 of the Act is amended by inserting “the operator or” after “assessment to”.

54. Section 41 of the Act is repealed.

55. Section 42 of the Act is amended by replacing “any person” by “any operator”.

56. Section 43 of the Act is amended

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

“(b) has filed with the Minister a waiver in the prescribed form containing prescribed information; or”;

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

“(3) within four years after the later of the day of sending of a notice of an original assessment or of a notification that no duty is payable for a fiscal year and the day on which a return for the fiscal year is filed in all other cases.”

57. Section 43.0.1 of the Act is amended

(1) by replacing “form prescribed by the Minister” in subparagraph *b* of paragraph 1 by “prescribed form containing prescribed information”;

(2) by replacing “from the day of mailing” in paragraph 2 by “after the day of sending”.

58. Sections 44 and 45 of the Act are repealed.

59. Section 46 of the Act is amended by adding the following paragraph at the end:

“However, subparagraph 1 of the first paragraph does not apply to an operator whose duties for the fiscal year or whose first basic provisional account does not exceed \$3,000.”

60. The Act is amended by inserting the following sections after section 46.0.6:

“46.0.7. Subject to section 46.0.8, if a subsidiary, within the meaning of section 556 of the Taxation Act (chapter I-3), is wound up and, in the course of the winding up, all or substantially all of its property is distributed to an operator that is its parent within the meaning of that section 556, the following rules apply:

(1) for the purposes of the operator’s fiscal year in which the distribution of property occurred, the subsidiary’s first and second basic provisional accounts for its fiscal year in which the distribution occurred must be added, respectively, to the operator’s first and second basic provisional accounts; and

(2) for the purposes of the operator’s fiscal year following the operator’s fiscal year referred to in paragraph 1, the proportion of the subsidiary’s first basic provisional account for its fiscal year referred to in paragraph 1 that the number of full months, in the operator’s fiscal year referred to in that paragraph, ending at or before the time of distribution, is of 12 must be added to the operator’s first basic provisional account, and the subsidiary’s first basic provisional account for its fiscal year referred to in paragraph 1 must be added to the operator’s second basic provisional account.

“46.0.8. A payment that an operator that is a parent, within the meaning of section 556 of the Taxation Act (chapter I-3), is deemed under section 52 to have been required to make for the fiscal year referred to in paragraph 1 of section 46.0.7 must be computed as if section 46.0.7 did not apply to a distribution of property occurring after the date on which the payment was required to be made.

“46.0.9. If an operator alienates all or substantially all of its property to another operator with which the first operator was not dealing at arm’s length, within the meaning of the Taxation Act (chapter I-3), and section 518 or 529 of that Act applies to the alienation of any of that property, paragraphs 1 and 2 of section 46.0.7 and section 46.0.8 apply to the alienation, with the necessary modifications.”

61. Sections 47, 47.1, 48 and 49 of the Act are repealed.

62. Section 52 of the Act is amended by replacing the portion before paragraph 2 by the following:

“**52.** For the purposes of sections 51 and 52.0.2, an operator required to make a payment for a fiscal year under section 46 is deemed to have been liable to make payments based on the method from among those described in paragraph 1 of section 46 that gives, as the total amount of payments for the fiscal year, the lowest amount to be paid on or before each of the dates referred to in that paragraph, by reference, depending on the method, to

(1) the duties payable for the fiscal year or the operator’s first basic provisional account within the meaning of section 46.0.1 for the fiscal year; or”.

63. Section 52.0.1 of the Act is amended by replacing “under section 28” by “under the first paragraph of section 28”.

64. Section 52.0.4 of the Act is repealed.

65. Division V of Chapter VI of the Act, comprising sections 53 to 57, is repealed.

66. Sections 59, 59.0.1, 59.0.2, 59.1, 59.2, 60.2 and 60.3 of the Act are repealed.

67. Divisions VII to IX of Chapter VI and Divisions I to IV of Chapter VII of the Act, comprising sections 61 to 93, are repealed.

68. Sections 95 and 97 of the Act are repealed.

69. Section 96 of the Act is amended by inserting “of Revenue” after “Minister”.

MINING ACT

70. Section 215 of the Mining Act (chapter M-13.1) is amended by inserting “with respect to the contributions or benefits the community receives” after “and a community” in the fifth paragraph.

71. Section 221 of the Act is amended by adding the following paragraph at the end:

“Despite the first paragraph of section 215, the information in the report is not made public and may only be used for statistical purposes.”

72. Section 222 of the Act is amended by adding the following paragraph at the end:

“Despite the first paragraph of section 215, the information in the report is not made public and may only be used for statistical purposes.”

73. The Act is amended by inserting the following section after section 379:

“**379.1.** When the Minister of Revenue, in accordance with section 31 of the Tax Administration Act (chapter A-6.002), applies a refund due to a person under a fiscal law to the payment of an amount owed by that person under this Act, such application interrupts the prescription provided for in the Civil Code with regard to the recovery of the amount.”

SPECIAL TRANSITIONAL PROVISIONS

74. The provision amended by section 59 and the provisions enacted by section 60 apply in respect of a fiscal year that begins after 31 August 2015.

TRANSFER OF CERTAIN EMPLOYEES

75. Subject to the conditions of employment applicable to them, employees of the Ministère de l'Énergie et des Ressources naturelles assigned to functions under the Mining Tax Act (chapter I-0.4) and identified by the Deputy Minister of Energy and Natural Resources before 1 September 2015 become employees of the Agence du revenu du Québec on 1 September 2015.

76. An employee transferred to the Agence du revenu du Québec under section 75 may apply for a transfer to a position in the public service or enter a competition for promotion to such a position in accordance with the Public Service Act (chapter F-3.1.1) if, at the time of the employee's transfer to the Agence du revenu du Québec, the employee was a public servant with permanent tenure.

Section 35 of the Public Service Act applies to an employee who participates in such a competition for promotion.

77. An employee referred to in section 76 who applies for a transfer or enters a competition for promotion may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take into account the classification that the employee had in the public service on the date of transfer, as well as the years of experience and the level of schooling attained while in the employ of the Agence du revenu du Québec.

If an employee is transferred into the public service under section 76, the deputy minister or the chief executive officer of the body assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under section 76, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

78. If some or all of the operations of the Agence du revenu du Québec are discontinued, an employee referred to in section 76 is entitled to be placed on reserve in the public service, with the same classification the employee had before the date on which the employee was transferred to the Agence du revenu du Québec.

If only some of those operations are discontinued, the employee continues to exercise his or her functions at the Agence du revenu du Québec until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

When placing an employee under this section, the Chair of the Conseil du trésor assigns the employee a classification on the basis of the criteria set out in the first paragraph of section 77.

79. An employee referred to in section 76 who, in accordance with the applicable conditions of employment, refuses to be transferred to the Agence du revenu du Québec, is assigned to the Agence du revenu du Québec until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

80. Subject to remedies available under a collective agreement, an employee referred to in section 76 who is dismissed may bring an appeal under section 33 of the Public Service Act.

81. The records and other documents of the Ministère de l'Énergie et des Ressources naturelles relating to the administration of the Mining Tax Act as well as the software and computer applications used there for the administration of that Act are transferred to the Agence du revenu du Québec.

82. The rights and obligations of the Minister of Energy and Natural Resources under the Mining Tax Act continue to be exercised and performed, from 1 September 2015, by the Minister of Revenue or the Agence du revenu du Québec, as applicable.

83. Proceedings relating to the administration of the Mining Tax Act to which the Minister of Energy and Natural Resources is a party are continued, without continuance of suit, by the Agence du revenu du Québec.

84. Unless the context indicates otherwise and with respect to the administration of the Mining Tax Act, in any other Act or any regulation, order, order in council, proclamation, administrative remedy, judicial proceeding, judgment, ordinance, contract, agreement, accord or other document,

(1) a reference to the Minister or Deputy Minister of Natural Resources and Wildlife or the Minister or Deputy Minister of Energy and National Resources is a reference to the Minister of Revenue;

(2) a reference to the Ministère des Ressources naturelles et de la Faune or the Ministère de l'Énergie et des Ressources naturelles is a reference to the Agence du revenu du Québec; and

(3) a reference to a public servant or an employee of the Ministère des Ressources naturelles et de la Faune or the Ministère de l'Énergie et des Ressources naturelles is a reference to an employee of the Agence du revenu du Québec.

CHAPTER V

FIGHT AGAINST TAX EVASION AND UNDECLARED WORK

DIVISION I

CERTIFICATE FROM REVENU QUÉBEC

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

85. Section 21.24 of the Act respecting contracting by public bodies (chapter C-65.1) is amended by replacing “an attestation” in subparagraph 1 of the first paragraph by “a certificate”.

86. Section 21.25 of the Act is repealed.

87. Section 27.12 of the Act is amended by replacing “\$500 to \$5,000” by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in all other cases”.

88. Schedule I to the Act is amended

(1) by inserting the following in alphanumerical order in the list of Acts and Regulations concerned:

“Taxation Act (chapter I-3)	1079.8.35, 1st par. (a)	Making a false Revenu Québec certificate
	1079.8.35, 1st par. (b)	Falsifying or altering a Revenu Québec certificate
	1079.8.35, 1st par. (c)	Obtaining or attempting to obtain a Revenu Québec certificate without being entitled to one
	1079.8.35, 1st par. (d)	Using a false, falsified or altered Revenu Québec certificate
	1079.8.35, 1st par. (e)	Assenting to or acquiescing in an offence under any of subparagraphs <i>a</i> to <i>d</i>

1079.8.35, 1st par. (f) Conspiring with a person to commit an offence under any of subparagraphs *a* to *e*”;

(2) by replacing “an attestation” and “the attestation” wherever it appears by “a certificate” and “the certificate”, respectively.

TAXATION ACT

89. The Taxation Act (chapter I-3) is amended by inserting the following after section 1079.8.15:

“BOOK X.3

“CERTIFICATE FROM REVENU QUÉBEC

“TITLE I

“CONSTRUCTION CONTRACT

“**1079.8.16.** In this Title,

“construction contract” means a contract performed in Québec that provides for construction work in respect of which the person carrying it out must hold a licence required under Chapter IV of the Building Act (chapter B-1.1);

“contractor” means a person that has an establishment in Québec and carries on a business in Québec, and causes to be carried out, in whole or in part, construction work for which the person must hold a licence required under Chapter IV of the Building Act;

“person” includes a partnership and a consortium;

“subcontractor” means a person that has an establishment in Québec and carries on a business in Québec in the course of which the person carries out construction work for which the person must hold a licence required under Chapter IV of the Building Act.

“**1079.8.17.** A subcontractor must, at any time in a calendar year and in the period that begins on the date a bid for a particular construction contract with a contractor is submitted and ends on the seventh day after the date the construction work arising from the contract begins, where the total cost of either the particular contract and the construction contracts the subcontractor and the contractor entered into previously in the calendar year or the cost of such contracts they entered into in a previous calendar year is equal to or greater than \$25,000, hold a valid certificate from Revenu Québec and give a copy to the contractor.

If the subcontractor is a partnership or a consortium, each member, other than a specified member, of the partnership or each member of the consortium

must also, at the time referred to in the first paragraph, hold a valid certificate from Revenu Québec, and the subcontractor must, at such a time, give a copy to the contractor.

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

(a) the cost of a construction contract is determined without reference to the Québec sales tax or the goods and services tax in respect of the contract; and

(b) no account is to be taken of a construction contract entered into before 1 March 2016.

For the purposes of the first and second paragraphs, if the subcontractor or, where the subcontractor is a partnership or a consortium, one of the partnership's or consortium's members holds, at the time referred to in the first paragraph, a valid certificate from Revenu Québec of which a copy has already been given to the contractor in accordance with this section because the certificate applies in respect of another construction contract the subcontractor and the contractor have entered into, the subcontractor is deemed to have given that copy of the certificate to the contractor at that time.

The first paragraph does not apply in respect of a particular construction contract that must be entered into because of an emergency that threatens human safety or property.

“1079.8.18. A contractor must, at any time in the period that begins on the date a bid for a construction contract referred to in section 1079.8.17 with a subcontractor is submitted and ends on the seventh day after the date the construction work arising from the contract begins, obtain from the subcontractor a copy of a Revenu Québec certificate referred to in section 1079.8.17, ensure that it is valid and, not later than the tenth day after the date the work begins, verify its authenticity with Revenu Québec in the prescribed manner.

For the purposes of the first paragraph, if the contractor has already obtained from the subcontractor a copy of a Revenu Québec certificate that is valid at the time referred to in the first paragraph, and has ensured that it is valid and verified its authenticity in accordance with that paragraph because the certificate applies in respect of another construction contract they have entered into, the contractor is deemed, at that time, to have obtained a copy of that certificate, ensured that it was valid and verified its authenticity in accordance with the first paragraph.

“1079.8.19. Applications for a certificate from Revenu Québec must be made in the prescribed manner.

A certificate from Revenu Québec is issued to a person that, on the date specified in the certificate, has filed the returns and reports required under fiscal laws and has no overdue amount payable under such laws; this is the case, in particular, where recovery of such an amount has been legally suspended or, if arrangements have been made with the person to ensure payment of the amount, the person has not defaulted on the payment arrangements.

A certificate is valid until the end of the three-month period following the month in which it was issued.

“1079.8.20. A person that fails to comply with an obligation under section 1079.8.17 in relation to a construction contract incurs a penalty equal to the greatest of

- (a) \$500;
- (b) 1% of the cost of the contract, without exceeding \$2,500; and
- (c) \$2,500 if it is not possible to determine the cost of the contract.

A person that incurs a penalty under the first paragraph incurs an additional penalty equal to the greatest of the following amounts if the person, or a partnership or consortium of which the person is a member, has received an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph:

- (a) \$250;
- (b) 2% of the amount received, if the cost of the contract is less than \$100,000, without exceeding \$2,000; and
- (c) 5% of the amount received, if the cost of the contract is equal to or greater than \$100,000 or if it is not possible to determine the cost, without exceeding \$5,000.

“1079.8.21. A contractor that fails to obtain a copy of a certificate or ensure that it is valid in accordance with section 1079.8.18 in relation to a construction contract incurs a penalty equal to the greatest of

- (a) \$500;
- (b) 1% of the cost of the contract, without exceeding \$2,500; and
- (c) \$2,500 if it is not possible to determine the cost of the contract.

A contractor that incurs a penalty under the first paragraph and has paid an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph incurs an additional penalty equal to the greatest of

(a) \$250;

(b) 2% of the amount paid, if the cost of the contract is less than \$100,000, without exceeding \$2,000; and

(c) 5% of the amount paid, if the cost of the contract is equal to or greater than \$100,000 or if it is not possible to determine the cost, without exceeding \$5,000.

“1079.8.22. A contractor that fails to verify the authenticity of a certificate in accordance with section 1079.8.18 in relation to a construction contract incurs a penalty equal to the greater of

(a) \$250; and

(b) 0.5% of the cost of the contract, without exceeding \$1,250.

“1079.8.23. A person incurs a penalty under any of sections 1079.8.20 to 1079.8.22 only if a notice from the Minister has been sent to the person, by registered mail, concerning a failure to comply with an obligation under this Title.

“1079.8.24. In the case of a subsequent failure during the three years after a notice of assessment imposing a penalty under any of sections 1079.8.20 to 1079.8.22 is issued, the amount of the penalty that would otherwise be determined under any of those sections in respect of the subsequent failure is doubled.

“TITLE II

“PERSONNEL PLACEMENT AGENCY

“1079.8.25. In this Title,

“client” means a person, other than a public body, that has an establishment in Québec and carries on a business in Québec;

“person” includes a partnership;

“personnel placement agency” means a person that has an establishment in Québec and carries on a business in Québec whose activities consist in offering personnel placement services or temporary help services;

“personnel placement or temporary help contract” means a contract entered into between a personnel placement agency and a client for the provision of personnel placement services or temporary help services that consist in providing workers needed to meet the temporary workforce needs of the client, another person or a public body in the course of carrying on their business or their activities, as applicable;

“public body” means a person or body referred to in any of sections 4 to 7.1 of the Act respecting contracting by public bodies (chapter C-65.1), a municipality, a metropolitan community, a mixed enterprise company governed by the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) or a public transit authority.

“1079.8.26. A personnel placement agency must, at any time in a calendar year and in the period that begins on the date a bid for a particular personnel placement or temporary help contract with a client is submitted and ends on the seventh day after the date the provision of services arising from the contract begins, where the total cost of either the particular contract and the personnel placement or temporary help contracts the personnel placement agency and the client entered into previously in the calendar year or the cost of such contracts they entered into in a previous calendar year is equal to or greater than \$25,000, hold a valid certificate from Revenu Québec and give a copy to the client.

If the personnel placement agency is a partnership, each member, other than a specified member, of the partnership must also, at the time referred to in the first paragraph, hold a valid certificate from Revenu Québec, and the agency must, at such a time, give a copy to the client.

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

(a) the cost of a personnel placement or temporary help contract is determined without reference to the Québec sales tax or the goods and services tax in respect of the contract; and

(b) no account is to be taken of a personnel placement or temporary help contract entered into before 1 March 2016.

For the purposes of the first and second paragraphs, if the personnel placement agency or, where the agency is a partnership, one of the partnership’s members holds, at the time referred to in the first paragraph, a valid certificate from Revenu Québec of which a copy has already been given to the client in accordance with this section because the certificate applies in respect of another personnel placement or temporary help contract the agency and the client have entered into, the agency is deemed to have given that copy of the certificate to the client at that time.

The first paragraph does not apply in respect of a particular personnel placement or temporary help contract that must be entered into because of an emergency that threatens human safety or property.

“1079.8.27. A client must, at any time in the period that begins on the date a bid for a contract referred to in section 1079.8.26 with a personnel placement agency is submitted and ends on the seventh day after the date the provision of services arising from the contract begins, obtain from the agency a copy of a Revenu Québec certificate referred to in section 1079.8.26, ensure

that it is valid and, not later than the tenth day after the date the provision of services begins, verify its authenticity in the manner provided for in section 1079.8.18.

For the purposes of the first paragraph, if the client has already obtained from the personnel placement agency a copy of a Revenu Québec certificate that is valid at the time referred to in the first paragraph, and has ensured that it is valid and verified its authenticity in accordance with that paragraph because the certificate applies in respect of another personnel placement or temporary help contract they have entered into, the client is deemed, at that time, to have obtained a copy of that certificate, ensured that it was valid and verified its authenticity in accordance with the first paragraph.

“1079.8.28. Throughout the period during which a contract referred to in section 1079.8.26 and entered into between a personnel placement agency and a client is being performed,

(a) the personnel placement agency and, if it is a partnership, each member, other than a specified member, of the partnership must, within 15 days after the end of the period of validity of a certificate, obtain a new certificate from Revenu Québec, and the agency must, within that time, give a copy to the client; and

(b) the client must, within 30 days after the end of the period of validity of a certificate, obtain from the agency a copy of a new Revenu Québec certificate referred to in paragraph *a*, ensure that it is valid and verify its authenticity in the manner provided for in section 1079.8.18.

“1079.8.29. Applications for a certificate from Revenu Québec must be made in the manner provided for in section 1079.8.19.

A certificate from Revenu Québec is issued to a person that, on the date specified in the certificate, has filed the returns and reports required under fiscal laws and has no overdue amount payable under such laws; this is the case, in particular, where recovery of such an amount has been legally suspended or, if arrangements have been made with the person to ensure payment of the amount, the person has not defaulted on the payment arrangements.

A certificate is valid until the end of the three-month period following the month in which it was issued.

“1079.8.30. A person that fails to comply with an obligation under section 1079.8.26 or paragraph *a* of section 1079.8.28 in relation to a personnel placement or temporary help contract incurs a penalty equal to the greatest of

(a) \$500;

(b) 1% of the cost of the contract, without exceeding \$2,500; and

(c) \$2,500 if it is not possible to determine the cost of the contract.

A person that incurs a penalty under the first paragraph incurs an additional penalty equal to the greatest of the following amounts if the person, or a partnership of which the person is a member, has received an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph:

(a) \$250;

(b) 2% of the amount received, if the cost of the contract is less than \$100,000, without exceeding \$2,000; and

(c) 5% of the amount received, if the cost of the contract is equal to or greater than \$100,000 or if it is not possible to determine the cost, without exceeding \$5,000.

“1079.8.31. A client that fails to obtain a copy of a certificate or ensure that it is valid in accordance with section 1079.8.27 or paragraph *b* of section 1079.8.28 in relation to a personnel placement or temporary help contract incurs a penalty equal to the greatest of

(a) \$500;

(b) 1% of the cost of the contract, without exceeding \$2,500; and

(c) \$2,500 if it is not possible to determine the cost of the contract.

A client that incurs a penalty under the first paragraph and has paid an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph incurs an additional penalty equal to the greatest of

(a) \$250;

(b) 2% of the amount paid, if the cost of the contract is less than \$100,000, without exceeding \$2,000; and

(c) 5% of the amount paid, if the cost of the contract is equal to or greater than \$100,000 or if it is not possible to determine the cost, without exceeding \$5,000.

“1079.8.32. A client that fails to verify the authenticity of a certificate in accordance with section 1079.8.27 or paragraph *b* of section 1079.8.28 in relation to a personnel placement or temporary help contract incurs a penalty equal to the greater of

(a) \$250; and

(b) 0.5% of the cost of the contract, without exceeding \$1,250.

“1079.8.33. A person incurs a penalty under any of sections 1079.8.30 to 1079.8.32 only if a notice from the Minister has been sent to the person, by registered mail, concerning a failure to comply with an obligation under this Title.

“1079.8.34. In the case of a subsequent failure during the three years after a notice of assessment imposing a penalty under any of sections 1079.8.30 to 1079.8.32 is issued, the amount of the penalty that would otherwise be determined under any of those sections in respect of the subsequent failure is doubled.

“TITLE III

“OFFENCES AND ADMINISTRATION

“1079.8.35. Any person that

(a) makes a false Revenu Québec certificate,

(b) falsifies or alters a Revenu Québec certificate,

(c) obtains or attempts to obtain, in any manner, a Revenu Québec certificate, knowing that the person or another person is not entitled to such a certificate,

(d) uses a document referred to in any of subparagraphs *a* to *c*, or any other related document,

(e) assents to or acquiesces in an offence referred to in any of subparagraphs *a* to *d*, or

(f) conspires with a person to commit an offence referred to in any of subparagraphs *a* to *e*,

is guilty of an offence and liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.

For a subsequent offence within five years, the minimum and maximum fines set out in the first paragraph are doubled.

“1079.8.36. A person found guilty of an offence under section 1079.8.35 does not incur the penalty provided for in any of sections 1079.8.20 to 1079.8.22 and 1079.8.30 to 1079.8.32 unless it was imposed on the person before proceedings were instituted against the person under section 1079.8.35.

“1079.8.37. Penal proceedings for an offence under section 1079.8.35 are prescribed eight years from the date the offence was committed.

“1079.8.38. Sections 38 and 39.2 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to this Book.

“1079.8.39. If a partnership or a consortium incurs a penalty under any of sections 1079.8.20 to 1079.8.22 and 1079.8.30 to 1079.8.32, the following provisions apply, with the necessary modifications, in respect of the penalty as though the partnership or consortium were a corporation:

(a) sections 1005 to 1014, 1034 to 1034.0.2, 1035 to 1044.0.2 and 1051 to 1055.1; and

(b) sections 14, 14.4 to 14.6, Division II.1 of Chapter III and Chapters III.1 and III.2 of the Tax Administration Act (chapter A-6.002).

“1079.8.40. Sections 12.0.2 and 12.0.3 of the Tax Administration Act (chapter A-6.002) do not apply in respect of an amount resulting from a notice of assessment issued as a consequence of the application of this Book.

“1079.8.41. For the purposes of this Book, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee is entrusted with the appropriate registers and that, having carefully analyzed them, the employee found it impossible to determine whether a person either holds a certificate from Revenu Québec or has verified its authenticity, in accordance with Title I or II of this Book, is proof, in the absence of proof to the contrary, that the person does not hold a certificate from Revenu Québec or has not verified its authenticity, as applicable.

“1079.8.42. When proof is provided under section 1079.8.41 by an affidavit of an employee of the Agence du revenu du Québec, it is not necessary to prove the employee’s signature or status as an employee, and the address of the office of the Agence du revenu du Québec being the usual place of work of the signatory is a sufficient indication of the signatory’s address.”

INTEGRITY IN PUBLIC CONTRACTS ACT

90. Sections 16, 38, 44, 47, 51, 81 and 95 of the Integrity in Public Contracts Act (2012, chapter 25) are repealed.

REGULATION RESPECTING CONSTRUCTION CONTRACTS OF MUNICIPAL BODIES

91. The heading of Division II of the Regulation respecting construction contracts of municipal bodies (chapter C-19, r. 3) is amended by replacing “ATTESTATION” by “CERTIFICATE”.

92. Section 2 of the Regulation is amended

(1) by replacing “an attestation” in the first paragraph by “a valid certificate”;

(2) by striking out the second paragraph.

93. Section 3 of the Regulation is amended by replacing “attestation” by “certificate”.

94. Section 4 of the Regulation is replaced by the following section:

“**4.** The certificate of a contractor is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the contractor must not have been issued after the closing date for tenders relating to the contract or, in the case of a contract entered into by mutual agreement, after the date the contract was entered into.”

95. Sections 5 and 6 of the Regulation are repealed.

96. Section 7 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

97. Section 8 of the Regulation is amended by replacing “of the second paragraph of section 2 or those of any of sections 5 to” by “of section”.

98. Section 9 of the Regulation is amended by replacing the second paragraph by the following paragraph:

“Neither does it apply to a construction contract that must be entered into because of an emergency that threatens human safety or property.”

99. Section 10 of the Regulation is replaced by the following section:

“**10.** A violation of section 7 or 8 constitutes an offence.”

100. Section 11 of the Regulation is replaced by the following section:

“**11.** The Minister of Revenue is responsible for the administration and enforcement of sections 3, 7, 8 and 10.”

CITIES AND TOWNS ACT

101. Section 573.3.1.1.1 of the Cities and Towns Act (chapter C-19) is amended by replacing “\$500 to \$5,000” by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in all other cases”.

MUNICIPAL CODE OF QUÉBEC

102. Article 938.1.1.1 of the Municipal Code of Québec (chapter C-27.1) is amended by replacing “\$500 to \$5,000” by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in all other cases”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

103. Section 113.1.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by replacing “\$500 to \$5,000” by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in all other cases”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

104. Section 106.1.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by replacing “\$500 to \$5,000” by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in all other cases”.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

105. Section 103.1.1 of the Act respecting public transit authorities (chapter S-30.01) is amended by replacing “\$500 to \$5,000” by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in all other cases”.

REGULATION OF THE AUTORITÉ DES MARCHÉS FINANCIERS UNDER AN ACT RESPECTING CONTRACTING BY PUBLIC BODIES

106. Section 4 of the Regulation of the Autorité des marchés financiers under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1) is amended by replacing “attestation” in paragraph 3 by “certificate”.

REGULATION RESPECTING SUPPLY CONTRACTS, SERVICE CONTRACTS AND CONSTRUCTION CONTRACTS OF BODIES REFERRED TO IN SECTION 7 OF THE ACT RESPECTING CONTRACTING BY PUBLIC BODIES

107. Section 2 of the Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (chapter C-65.1, r. 1.1) is amended

- (1) by replacing “an attestation” in the first paragraph by “a valid certificate”;
- (2) by striking out the second paragraph.

108. Section 3 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

109. Section 4 of the Regulation is replaced by the following section:

“**4.** The certificate of a contractor is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the contractor must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The contractor’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement for tendering.”

110. Sections 5 and 6 of the Regulation are repealed.

111. Section 7 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

112. Section 8 of the Regulation is amended by replacing “of the second paragraph of section 2 or of any of sections 5 to” by “of section”.

113. Section 9 of the Regulation is amended by striking out “, or a construction subcontract referred to in the second paragraph of section 2,” in the second paragraph.

114. Section 10 of the Regulation is replaced by the following section:

“**10.** A violation of section 7 or 8 constitutes an offence.”

115. Section 11 of the Regulation is replaced by the following section:

“**11.** The Minister of Revenue is responsible for the administration and enforcement of sections 3, 7, 8 and 10.”

116. Section 12 of the Regulation is amended by replacing “attestation” by “certificate”.

REGULATION RESPECTING SUPPLY CONTRACTS OF PUBLIC BODIES

117. The heading of Division IV of Chapter VI of the Regulation respecting supply contracts of public bodies (chapter C-65.1, r. 2) is amended by replacing “ATTESTATION” by “CERTIFICATE”.

118. Section 37.1 of the Regulation is amended by replacing “an attestation” by “a valid certificate”.

119. Section 37.2 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

120. Section 37.3 of the Regulation is replaced by the following section:

“37.3. The certificate of a supplier is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the supplier must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The supplier’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement within the meaning of section 6.”

121. Section 37.4 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

REGULATION RESPECTING SERVICE CONTRACTS OF PUBLIC BODIES

122. The heading of Division IV of Chapter VI of the Regulation respecting service contracts of public bodies (chapter C-65.1, r. 4) is amended by replacing “ATTESTATION” by “CERTIFICATE”.

123. Section 50.1 of the Regulation is amended by replacing “an attestation” by “a valid certificate”.

124. Section 50.2 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

125. Section 50.3 of the Regulation is replaced by the following section:

“50.3. The certificate of a service provider is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the service provider must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The service provider’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement within the meaning of section 6.”

126. Section 50.4 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

REGULATION RESPECTING CONSTRUCTION CONTRACTS OF PUBLIC BODIES

127. The heading of Division III of Chapter V of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5) is amended by replacing “ATTESTATION” by “CERTIFICATE”.

128. Section 40.1 of the Regulation is amended

- (1) by replacing “an attestation” in the first paragraph by “a valid certificate”;
- (2) by striking out the second paragraph.

129. Section 40.2 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

130. Section 40.3 of the Regulation is replaced by the following section:

“40.3. The certificate of a contractor is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the contractor must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The contractor’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement within the meaning of section 6.”

131. Sections 40.4 and 40.5 of the Regulation are repealed.

132. Section 40.6 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

133. Section 40.7 of the Regulation is amended by replacing “of the second paragraph of section 40.1 or of any of sections 40.4 to” by “of section”.

134. Section 40.8 of the Regulation is amended by striking out “, or a construction subcontract referred to in the second paragraph of section 40.1,” in the second paragraph.

135. Section 58.1 of the Regulation is replaced by the following section:

“58.1. A violation of section 40.6 or 40.7 constitutes an offence.”

136. Section 61.1 of the Regulation is replaced by the following section:

“61.1. The Minister of Revenue is responsible for the administration and enforcement of sections 40.2, 40.6, 40.7 and 58.1.”

SPECIAL TRANSITIONAL PROVISIONS

137. Despite the third paragraph of sections 1079.8.19 and 1079.8.29 of the Taxation Act (chapter I-3), enacted by section 89 of this Act, the first paragraph of section 4 of the Regulation respecting construction contracts of municipal bodies (chapter C-19, r. 3), enacted by section 94 of this Act, the first paragraph of section 4 of the Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (chapter C-65.1, r. 1.1), enacted by section 109 of this Act, the first paragraph of section 37.3 of the Regulation respecting supply contracts of public bodies (chapter C-65.1, r. 2), enacted by section 120 of this Act, the first paragraph of section 50.3 of the Regulation respecting service contracts of public bodies (chapter C-65.1, r. 4), enacted by section 125 of this Act, and the first paragraph of section 40.3 of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5), enacted by section 130 of this Act, the first Revenu Québec certificate issued to a person or partnership after 31 January 2016 but before 1 February 2017 is valid until the end of the three-, four- or five-month period, determined randomly, following the month in which it was issued.

138. The provisions enacted by section 89, except sections 1079.8.19 and 1079.8.29 of the Taxation Act, apply to contracts entered into after 29 February 2016.

139. Section 90 applies to contracts for which the award process begins after 29 February 2016.

Section 95 of the Integrity in Public Contracts Act (2012, chapter 25), repealed by section 90 of this Act, continues to apply in the case of award processes begun before and under way on 1 March 2016.

DIVISION II

SALES RECORDING MODULES

TAX ADMINISTRATION ACT

140. Section 17.3 of the Tax Administration Act (chapter A-6.002) is amended by replacing “section 350.52” in subparagraph *n* of the first paragraph by “any of sections 350.52 to 350.52.2”.

141. Section 17.5 of the Act is amended by replacing “section 350.52” in subparagraph *p* of the first paragraph by “any of sections 350.52 to 350.52.2”.

142. Section 60.4 of the Act is amended by replacing “any of sections 350.51, 350.55 and 350.56” by “section 350.51, the first paragraph of section 350.51.1 or any of sections 350.55, 350.56 and 350.56.1”.

143. Section 61.0.0.1 of the Act is amended by replacing “section 350.52” by “any of sections 350.52 to 350.52.2”.

144. Section 68.1 of the Act is amended

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

“68.1. In addition to any recourse specially provided for any contravention of a fiscal law, the Minister may apply to a judge of the Superior Court to pronounce, against any person who keeps an establishment or carries on an activity for which a certificate, a permit, a registration number, or an authorization provided for in section 350.56.1 of the Act respecting the Québec sales tax (chapter T-0.1) is required, without holding such a certificate or permit still in force or without being duly registered or authorized, an injunction ordering the closing of the establishment, the ceasing of the activity or the ceasing of the activity and the closing of any establishment in which the person carries on that activity, until such time as a certificate, permit or authorization is issued to the person or a registration number is assigned to the person and all the costs are paid.”;

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

“Proof that the person against whom an injunction is applied for keeps an establishment or carries on an activity for which a certificate, permit, registration number or authorization is required, without holding such a certificate or permit still in force or without being duly registered or authorized, constitutes sufficient proof to grant the injunction.”

ACT RESPECTING THE QUÉBEC SALES TAX

145. Section 350.50 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by replacing the definition of “establishment providing restaurant services” by the following definition:

““establishment providing restaurant services” means, as the case may be,

(1) a place laid out to ordinarily provide, for consideration, meals for consumption on the premises;

(2) a place where meals for consumption elsewhere than on the premises are provided for consideration; or

(3) a place where a caterer carries on a business;”;

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

“However, the definition of “establishment providing restaurant services” in the first paragraph does not include, as applicable,

(1) a place that is reserved exclusively for the personnel of a business and where meals are provided for such personnel;

(2) a place that is a mobile vehicle in which meals are provided;

(3) a place where the supplies of meals that are made are zero-rated supplies of meals exclusively;

(4) a place where meals are provided, for consideration, to be consumed exclusively in the stands, seats or area reserved for the spectators or participants at a cinema, theatre, amphitheatre, racetrack, arena, stadium, sports centre or any other similar place, except in the case of a cinema, theatre or other similar place, if the supplies made in that place consist mainly in the supply of meals, or of property or services for which part of the consideration relates to the supply of a meal or authorizes the recipient to receive the supply of a meal or a discount on the value of the consideration for the supply of a meal;

(5) a place where meals for consumption elsewhere than on the premises are provided for consideration and that is a butcher’s shop, bakery, fish shop, grocery store or any other similar business; or

(6) a place that is laid out to ordinarily provide, for consideration, meals for consumption on the premises, that is integrated into the business premises of another business of the operator (other than an establishment providing restaurant services) and that is designed in such a way that fewer than 20 persons can consume meals on the premises simultaneously.”

146. Section 350.51 of the Act is amended by adding the following paragraphs at the end:

“In addition, if the establishment providing restaurant services is a place where alcoholic beverages are provided under a permit issued under the Act respecting liquor permits (chapter P-9.1) and authorizing the sale of alcoholic beverages served, without food, for consumption on the premises, the operator shall also prepare an invoice containing prescribed information concerning the following taxable supplies other than zero-rated supplies:

(1) the supply of an admission made, for consideration, in the establishment, at its entrance or near the establishment, regardless of whether the consideration includes the supply of beverages; and

(2) any other supply of property or services ordinarily made, for consideration, in the establishment, at its entrance or near the establishment, and intended primarily for the use of the clients of the establishment.

The obligations under the second paragraph do not apply

(1) to a supply made by means of a vending machine; or

(2) to a room in an establishment, in the case of a tourist accommodation establishment that is authorized, under the Act respecting tourist accommodation establishments (chapter E-14.2) and the regulations made under that Act, to use the designation “hotel”, “motel” or “inn”.

The operator shall provide the invoice referred to in the second paragraph (except in the cases and conditions prescribed) to the recipient without delay after preparing it and keep a copy of the invoice.”

147. The Act is amended by inserting the following sections after section 350.51:

“350.51.1. Any person who, in an establishment providing restaurant services described in the second paragraph of section 350.51, at its entrance or near the establishment, ordinarily makes a supply of property or services referred to in that paragraph under a contract entered into with the operator of the establishment or a person related to the operator shall prepare an invoice containing prescribed information, provide the invoice (except in the cases and conditions prescribed) to the recipient without delay after preparing it and keep a copy of the invoice.

The operator shall declare to the Minister in the prescribed form containing prescribed information and filed in the prescribed manner and within the prescribed time, the entering into, modification or expiry of such a contract.

“350.51.2. Section 350.51 does not apply to a public service body that is a small supplier.”

148. The Act is amended by inserting the following sections after section 350.52:

“350.52.1. Any person who is a registrant and who, in an establishment providing restaurant services described in the second paragraph of section 350.51, makes a supply of property or services referred to in that paragraph under a contract entered into with the operator of the establishment or a person related to the operator shall, by means of a prescribed device, keep

a register containing the information referred to in section 350.51.1 and issue the invoice referred to in that section.

The person shall also enter in the register, by means of the device, the prescribed information on the operations relating to an invoice or to the supply of property or services referred to in the second paragraph of section 350.51. In the case of information relating to the payment of such a supply, the person shall enter the information (except in the prescribed cases) in the register without delay upon receiving the payment.

“350.52.2. Except in the prescribed cases, the operator of an establishment providing restaurant services who is a registrant shall, where the establishment is referred to in the second paragraph of section 350.51, enter into a written agreement for the supply of property or services made on an exceptional basis by a person in that establishment, at its entrance or near the establishment, before the supply is made. The operator shall, by means of the device referred to in section 350.52, enter the prescribed information relating to the agreement.”

149. Section 350.53 of the Act is replaced by the following section:

“350.53. A registrant referred to in section 350.52 or 350.52.1 or a person acting on the registrant’s behalf may not print the invoice containing the information referred to in section 350.51 or 350.51.1 more than once, except when providing it to the recipient for the purposes of either of those sections. If such a registrant or such a person generates a copy, duplicate, facsimile or any other type of total or partial reproduction for another purpose, the registrant or person can only do so by means of the device referred to in section 350.52 or 350.52.1 and shall make a note on such a document identifying the operation relating to the invoice.

No registrant or person referred to in the first paragraph may provide a recipient of a supply who is referred to in section 350.51 or 350.51.1 with a document stating the consideration paid or payable by the recipient for the supply and the tax payable in respect of the supply, except in the prescribed cases and conditions or unless the document was generated in accordance with the first paragraph or in accordance with section 350.52 or 350.52.1.”

150. Section 350.54 of the Act is amended

(1) by replacing “section 350.52” wherever it appears by “section 350.52 or 350.52.1”;

(2) by replacing “no meal was supplied” in the second paragraph by “no supply was made”.

151. Section 350.55 of the Act is amended by replacing “section 350.52” in the first paragraph by “section 350.52 or 350.52.1”.

152. Section 350.56 of the Act is replaced by the following section:

“350.56. No person may open or repair a device referred to in section 350.52 or 350.52.1, or install or affix a seal on such a device, unless authorized to do so by the Minister.”

153. The Act is amended by inserting the following sections after section 350.56:

“350.56.1. No person, except a person referred to in section 350.52 or 350.52.1, may activate, deactivate, initialize, maintain or update a device referred to in either of those sections, or perform any other similar work in respect of such a device, unless authorized to do so by the Minister.

Any person who performs work referred to in the first paragraph shall notify the Minister in the prescribed manner and without delay after performing the work, regardless of whether the work required the Minister’s authorization.

“350.56.2. The authorization required under section 350.56.1 must be requested from the Minister in the prescribed form and manner.

“350.56.3. The Minister may suspend, revoke or refuse to issue the authorization required under section 350.56.1 to any person who

(1) has been found guilty of an offence against a fiscal law within the preceding five years or is a person one of whose directors or senior officers has been found guilty of such an offence within the preceding five years;

(2) is controlled by a person who has been found guilty of an offence against a fiscal law within the preceding five years or is controlled by a person one of whose directors or senior officers has been found guilty of such an offence within the preceding five years;

(3) has failed to keep registers or supporting documents in accordance with subsection 1 of section 34 of the Tax Administration Act (chapter A-6.002);

(4) fails to comply with a direction or order of the Minister under section 34 or 35 of the Tax Administration Act;

(5) has contravened section 34.1 or 34.2 of the Tax Administration Act;

(6) has failed to preserve registers or supporting documents in accordance with sections 35.1 to 35.5 of the Tax Administration Act; or

(7) has failed to meet any other prescribed requirement.

In the cases provided for in subparagraphs 2 to 6 of the first paragraph, the Minister may not revoke the authorization without having first suspended it.

The Minister may also, when the public interest so requires, suspend, revoke or refuse to issue an authorization required under section 350.56.1, in particular if the person fails to meet the high standards of integrity that the public is entitled to expect from a person holding such authorization.

“350.56.4. The Minister may suspend, revoke or refuse to issue the authorization required under section 350.56.1 to any person who, at the time of the request for authorization, is not dealing at arm’s length, within the meaning of the Taxation Act (chapter I-3), with another person who carries on a similar activity but whose authorization has been revoked or is the subject of an injunction ordering the cessation of the activity, unless it is proven that the person’s activity does not constitute a continuation of the activity of the other person.

“350.56.5. A suspension or revocation of the authorization required under section 350.56.1 is effective from the date of service of the decision on the holder. The decision must be served by personal service or by registered mail.

A judge of the Court of Québec may authorize a mode of service different from those provided for in the first paragraph.

“350.56.6. Despite section 350.56.5, in the cases provided for in subparagraphs 2 to 6 of the first paragraph of section 350.56.3, revocation is effective only upon the expiry of 15 days from service on the holder of the decision to suspend where the holder has not made representations within six days from receipt of the decision. Revocation is effected by operation of law.”

154. Section 350.57 of the Act is amended by replacing “350.56” by “350.56.1”.

155. Sections 350.58 to 350.60 of the Act are replaced by the following sections:

“350.58. Whoever fails to comply with section 350.51, the first paragraph of section 350.51.1 or any of sections 350.55, 350.56 and 350.56.1 incurs a penalty of \$100; with any of sections 350.52 to 350.52.2, a penalty of \$300; and with section 350.53, a penalty of \$200.

“350.59. In any proceedings respecting an offence under section 60.3 of the Tax Administration Act (chapter A-6.002), when it refers to section 350.53, an offence under section 60.4 of the Tax Administration Act, when it refers to any of sections 350.51, 350.51.1, 350.55, 350.56 and 350.56.1, an offence under section 61.0.0.1 of the Tax Administration Act, when it refers to section 350.52 or 350.52.1, or an offence under section 485.3, when it refers to section 425.1.1, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee had knowledge that an invoice was provided to the recipient by an operator of an establishment providing restaurant services referred to in section 350.51, by a person referred to in section 350.51.1 or by

a person acting on their behalf, is proof, in the absence of any proof to the contrary, that the invoice was prepared and provided by the operator or by such a person and that the amount shown in the invoice as being the consideration corresponds to the consideration received by the operator from the recipient for a supply.

350.60. In proceedings respecting an offence referred to in section 350.59, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee carefully analyzed an invoice and that it was impossible for the employee to find that it was issued using a device referred to in section 350.52 or 350.52.1 of a person referred to in either of those sections, is proof, in the absence of any proof to the contrary, that the invoice was not issued by means of the person’s device.”

156. Section 425.1.1 of the Act is amended by replacing “a taxable supply of a meal” and “section 350.51” by “a taxable supply referred to in section 350.51 or 350.51.1” and “either of those sections”, respectively.

157. Section 677 of the Act is amended, in the first paragraph,

(1) by replacing “section 350.51” in subparagraph 33.2 by “sections 350.51 and 350.51.1”;

(2) by replacing “section 350.52” in subparagraph 33.3 by “sections 350.52 to 350.52.2”;

(3) by replacing “350.56” in subparagraph 33.6 by “350.56.1”;

(4) by inserting the following subparagraph after subparagraph 33.6:

“(33.7) determine, for the purposes of subparagraph 7 of the first paragraph of section 350.56.3, the prescribed requirements;”.

SPECIAL TRANSITIONAL PROVISIONS

158. The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the costs of acquiring and installing the prescribed devices referred to in section 350.52 of the Act respecting the Québec sales tax (chapter T-0.1) that are required because of the amendments made to sections 350.50 and 350.51 of that Act and the addition of sections 350.51.1 and 350.52.1 to that Act by sections 145 to 148 of this Act.

159. A person who, before 21 April 2015, is permitted by the Minister of Revenue to perform work referred to in section 350.56.1 of the Act respecting the Québec sales tax is deemed to be a person authorized under that section 350.56.1 as of that date.

CHAPTER VI

PARENTAL CONTRIBUTION FOR SUBSIDIZED EDUCATIONAL CHILDCARE

EDUCATIONAL CHILDCARE ACT

160. Section 59 of the Educational Childcare Act (chapter S-4.1.1) is amended by inserting “; social insurance number” after “the name” in the second paragraph.

161. The Act is amended by inserting the following after the heading of Division I of Chapter VII:

“§1. — *General provisions*

“**81.3.** A reduced contribution is required from a parent whose child is receiving childcare for which the childcare provider is subsidized.

This parental contribution comprises:

(1) the basic contribution determined under the first paragraph of section 82, paid to the subsidized childcare provider; and

(2) the additional contribution determined under the first paragraph of section 88.2, paid to the Minister of Revenue, if applicable.

The additional contribution is determined according to two reduced contribution levels. The amount for the first level and the maximum amount for the second level, as well as the indexing method for these amounts, are set by government regulation.

“§2. — *Special provisions applicable to basic contribution*”.

162. Section 82 of the Act is amended

(1) by replacing “contribution” in the first paragraph by “basic contribution”;

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

“The Government may also, by regulation, set the indexing method applicable to the amount of the basic contribution.”

163. Section 83 of the Act is amended by striking out the third and fourth paragraphs.

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

“83.1. For the purposes of paragraphs *e* and *f* of section 190 and section 191 of the Consumer Protection Act (chapter P-40.1), when the amount of the basic contribution is raised or indexed, the total amount to be paid and the rate stated in the childcare agreement referred to in the second paragraph of section 92 are revised accordingly by operation of law.”

165. Section 84 of the Act is amended by replacing “parental contribution” by “basic parental contribution”.

166. Section 85 of the Act is amended by replacing “contribution” by “basic contribution”.

167. Section 86 of the Act is amended, in the first paragraph,

(1) by replacing “contribution” in subparagraph 1 by “basic contribution”;

(2) by replacing subparagraph 2 by the following subparagraph:

“(2) any extra contribution or fees other than the basic contribution or those provided for in the childcare agreement referred to in the second paragraph of section 92.”

168. Section 86.1 of the Act is replaced by the following section:

“86.1. Subject to the first paragraph of section 88.2, no person may directly or indirectly induce a parent to pay more than the basic contribution set by regulation or to pay such a contribution the parent is exempted from paying.”

169. Section 87 of the Act is amended by replacing “contribution” in the first paragraph by “basic contribution”.

170. The Act is amended by inserting the following after section 88:

“§3. — *Special provisions applicable to additional contribution*

“I. — Interpretation

“88.1. In this subdivision, unless the context indicates otherwise,

“amount for the first contribution level” for a day of childcare means the amount for the first reduced contribution level referred to in the third paragraph of section 81.3 that applies for the purpose of computing the additional contribution determined under the first paragraph of section 88.2 that may be required from a parent for that day;

“due date”, applicable to an individual for a year, means

(1) if the individual died after 31 October of the year and before 1 May of the following year, the day that is six months after the individual's death, and

(2) in any other case, 30 April of the following year;

“eligible spouse” of an individual for a year means the person who is the individual's eligible spouse for the year for the purposes of Title IX of Book V of Part I of the Taxation Act (chapter I-3);

“family income” of an individual for a year means the aggregate of the individual's income for the year, determined under Part I of the Taxation Act, and the income, for the year, of the individual's eligible spouse for the year, determined under that Part I;

“individual's income” considered for the purpose of computing the additional contribution for a day of childcare included in a particular year means the aggregate of the individual's income, determined under Part I of the Taxation Act for the year preceding the particular year, and the income, for that preceding year, of the individual's eligible spouse for the particular year, determined under that Part I;

“individual” means an individual within the meaning of Part I of the Taxation Act, other than a trust within the meaning of section 1 of that Act;

“maximum contribution” for a day of childcare means the maximum amount for the second reduced contribution level referred to in the third paragraph of section 81.3 that applies for the purpose of computing the additional contribution determined under the first paragraph of section 88.2 that may be required from a parent for that day;

“minimum contribution” for a day of childcare means the amount of the basic contribution determined under the first paragraph of section 82 and required from a parent for that day;

“year” means the calendar year.

“II. — Amount of additional contribution

88.2. An individual resident in Québec at the end of a year and who is a parent required to pay the basic contribution determined under the first paragraph of section 82 for a child for a day of childcare after 21 April 2015 that is included in the year must, for that year, pay to the Minister of Revenue, on the due date that applies to the individual for that year, an additional contribution for that day that is equal to the aggregate of the following amounts:

(1) if the individual's income considered for the purpose of computing the additional contribution for that day exceeds \$50,000, the amount by which the amount for the first contribution level exceeds the minimum contribution; and

(2) the amount obtained by dividing by 260 the product obtained by multiplying by 3.9% the amount by which the lesser of \$155,000 and the individual's income considered for the purpose of computing the additional contribution for that day exceeds \$75,000.

If the aggregate of the amounts obtained under the first paragraph has more than two decimals, only the first two are retained and the second is increased by one unit if the third decimal is greater than 4.

“88.3. Despite section 88.2, an individual is exempted from paying the additional contribution for a day of childcare for the individual's child if the individual's family income for the year that includes that day does not exceed \$50,000.

“88.4. For the purposes of the first paragraph of section 88.2, if an individual dies or ceases to be resident in Québec in a year, the last day of the individual's year is the day of the individual's death or the last day the individual was resident in Québec.

“88.5. An individual and, if applicable, the individual's eligible spouse for a year are exempted from paying the additional contribution that would otherwise be payable for a child if that child is of the third rank or a subsequent rank, considering the total number of the individual's and, if applicable, the individual's eligible spouse's children who received subsidized childcare services during the year.

For the purposes of the first paragraph, the rank of a child of the individual or of the individual's eligible spouse for the year must be determined on the basis of the number of days in the year that are after 21 April 2015 for which the individual or the individual's eligible spouse for the year is required to pay the basic contribution for the child for the subsidized childcare services the child received, from the largest number to the smallest, or, if the number of days of childcare is the same, on the basis of the children's age, from the eldest to the youngest.

“88.6. An individual is exempted from paying the additional contribution for a day of childcare that would otherwise be payable for a child if that child is in preschool or elementary school and if the childcare services are provided because the child cannot be provided childcare at school that is governed by the Education Act (chapter I-13.3) and the Act respecting private education (chapter E-9.1).

“88.7. If an individual has an eligible spouse for a year and, but for this section, each of them would be required to pay for the year the additional contribution determined under the first paragraph of section 88.2 for the same child, only one of them is required to pay that contribution for that child.

“88.8. The amount of \$50,000 referred to in subparagraph 1 of the first paragraph of section 88.2 and in section 88.3 that is to be used to determine

the amount of the additional parental contribution for a day of childcare in a year subsequent to 2015, and the amount of \$75,000 referred to in subparagraph 2 of the first paragraph of section 88.2 that is to be used to determine if a parent is required to pay an additional contribution for such a day of childcare, must be indexed annually in such a manner that the amount used for that year is equal to the total of the amount used for the preceding year and the product obtained by multiplying that latter amount by the factor determined by the formula

$$(A/B) - 1.$$

In the formula in the first paragraph,

(1) A is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year preceding that for which the amount is to be indexed; and

(2) B is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year immediately before the year preceding that for which the amount is to be indexed.

If the factor determined by the formula in the first paragraph has more than four decimals, only the first four are retained and the fourth is increased by one unit if the fifth is greater than 4.

“88.9. If the amount that results from the indexation provided for in section 88.7 is not a multiple of \$5, it must be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher of the two.

“88.10. For the purposes of subparagraph 2 of the first paragraph of section 88.2, the amount of \$155,000 referred to in that subparagraph must be replaced, for the purpose of computing the additional parental contribution for a day of childcare in a year subsequent to 2015, from 1 January of each year, by the amount determined by the formula

$$A + [(B - C) \times 260/3.9\%].$$

In the formula in the first paragraph,

(1) A is the amount that results from the indexation of the \$75,000 referred to in section 88.8 and that is applicable for the year that includes the day of childcare;

(2) B is the maximum contribution amount applicable to that day of childcare; and

(3) C is the first level contribution amount applicable to that day of childcare.

If an amount determined under the formula in the first paragraph has at least one decimal, it must be rounded to the nearest whole number or, if it is equidistant from two such numbers, to the higher whole number.

“III. — Miscellaneous provisions

“88.11. Any subsidized childcare provider who, in a year, provides subsidized childcare services to a child is required to file an information return in the form prescribed by the Minister of Revenue regarding the childcare services provided to the child during the year.

The information return must be sent to the Minister of Revenue not later than the last day of February of each year following the year in which the childcare services were provided.

The information return must also be sent to the last known address of, or remitted in person to, each parent whose child received subsidized childcare services during the year.

The parent must provide the subsidized childcare provider with all information required to file the information return.

Despite the first paragraph, if the subsidized childcare provider is a person recognized by a home childcare coordinating office as a home childcare provider, the coordinating office must file the information return with regard to all the children to whom the person provided subsidized childcare services.

“88.12. An individual who is required to pay an amount under the first paragraph of section 88.2 must, in order to determine the amount, send the Minister of Revenue a prescribed form on or before the date the individual is required to file, under section 1000 of the Taxation Act (chapter I-3), a tax return for the year, or would be required to file one if the individual had income tax payable for that year under Part I.

“88.13. Unless otherwise provided in this subdivision, sections 1004 to 1014 and 1037 to 1053 of the Taxation Act (chapter I-3), with the necessary modifications, apply to this subdivision.

“88.14. This subdivision is a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002).”

171. Section 90 of the Act is amended by replacing “contribution” in the first paragraph by “basic contribution”.

172. Section 92 of the Act is amended by replacing “additional contribution” in the third paragraph by “extra contribution”.

173. The Act is amended by inserting the following after section 103:

“CHAPTER VIII.1

“EDUCATIONAL CHILDCARE SERVICES FUND

“103.1. The Educational Childcare Services Fund is established. The Fund is dedicated exclusively to financing subsidized educational childcare services.

The following sums are credited to the Fund:

(1) the sums collected by the Minister of Revenue as additional contributions under the first paragraph of section 88.2;

(2) the sums transferred to it by a minister out of the appropriations granted for that purpose by Parliament;

(3) the sums transferred to it by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001);

(4) the interest earned on the sums referred to in subparagraphs 1 to 3.

The sums referred to in subparagraph 1 of the second paragraph must be deposited in trust with the Minister.

“103.2. The money debited from the Fund is paid, in accordance with the conditions and priorities determined by the Minister, to finance subsidized educational childcare services.

However, the sums expended by the Minister for the collection of the additional contribution are debited from the Fund’s trust account.

“103.3. Despite the second paragraph of section 54 of the Financial Administration Act (chapter A-6.001), the Minister of Finance may not advance to the general fund the sums, referred to in subparagraph 1 of the second paragraph of section 103.1, deposited in trust with the Minister.

“103.4. The management of the sums referred to in subparagraph 1 of the second paragraph of section 103.1, deposited in trust with the Minister and credited to the Fund, is entrusted to the Minister of Finance.”

174. Section 106 of the Act is amended

(1) by replacing paragraph 25 by the following paragraphs:

“(25) set the basic parental contribution for the services determined by the Government and prescribe the indexing method for that amount;

“(25.1) set the amount of the first level and the maximum amount of the second level of the reduced contribution and prescribe the indexing method for those amounts;”;

(2) by replacing “contribution” in paragraphs 24.1 and 24.2 and “parental contribution” in paragraphs 26, 27 and 28 by “basic parental contribution”;

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

“A government regulation made under subparagraphs 25 and 25.1 of the first paragraph may prescribe that the indexing method for the amounts concerned are determined by the Minister.”

175. Section 135 of the Act is amended by adding “, except subdivision 3 of Division I of Chapter VII, the administration of which falls under the responsibility of the Minister of Revenue” at the end.

REDUCED CONTRIBUTION REGULATION

176. The Reduced Contribution Regulation (chapter S-4.1.1, r. 1) is amended by inserting the following after section 2:

“DIVISION I.1

“SETTING THE AMOUNTS FOR THE TWO REDUCED CONTRIBUTION LEVELS THAT APPLY FOR THE PURPOSE OF CALCULATING THE ADDITIONAL CONTRIBUTION

“**2.1.** The amount of the first reduced contribution level is \$8 a day and the maximum amount of the second reduced contribution level is \$20 a day.

These amounts are indexed according to the indexing method prescribed in section 5.”

177. Section 5 of the Regulation is amended by adding the following paragraphs at the end:

“This amount is indexed on 1 January of each year according to the higher of the following rates:

(1) the rate corresponding to the annual variation in the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 31 March of the second last fiscal year, as determined by Statistics Canada; or

(2) the average annual growth rate of the cost of subsidized educational childcare spaces, determined by the Minister for four fiscal years, the most recent ending on 31 March of the second last fiscal year.

The result is rounded to the nearest multiple of \$0.05, or if it is equidistant from two such multiples, to the higher of the two.

The Minister publishes the result of the indexation by a notice in the *Gazette officielle du Québec*.”

178. The Regulation is amended by replacing “reduced contribution” wherever it appears by “basic contribution”, except in the title, Division I.1, enacted by section 176 of this Act, and section 26.

SPECIAL TRANSITIONAL PROVISIONS

179. The expenditure and investment estimates for the Educational Childcare Services Fund that are set out in Schedule II are approved for the 2015–2016 fiscal year.

180. Out of the sums credited to the general fund, the Minister of Families may transfer to the Educational Childcare Services Fund the sum of \$2,325,235,500 from the appropriations that could be granted by Parliament for element 2, “Financial Support for Childcare Centres and Other Childcare Services”, element 3, “Childcare Centre Infrastructure Funding Subsidy”, element 4, “Pension Plan for Employees Working in Childcare Services”, and element 7, “Collective Insurance Plan and Maternity Leave”, of Program 2, “Assistance Measures for Families”, of the “Famille” portfolio in the Expenditure Budget for the 2015–2016 fiscal year.

181. Expenditures and investments made after 31 March 2015 by the Minister of Families out of the appropriations allocated by Parliament and corresponding, on the date they were made, to the type of costs that may be debited from the Educational Childcare Services Fund are debited from the Fund.

CHAPTER VII

HEALTH MEASURES

DIVISION I

USE OF AMOUNTS RELATED TO DEINSURING AN INSURED SERVICE

HEALTH INSURANCE ACT

182. The Health Insurance Act (chapter A-29) is amended by inserting the following section after section 19.1:

“**19.2.** Despite any provision in an agreement referred to in section 19, if a service provided by a health professional ceases to be an insured service, any amount set aside to finance the remuneration of that professional with

regard to the service is, at that time, excluded from the remuneration agreed on with the representative body concerned.”

DIVISION II

MEDICATIONS AND PHARMACEUTICAL SERVICES

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

183. Section 8 of the Act respecting prescription drug insurance (chapter A-29.01) is amended

(1) by replacing “the services required to fill or renew a prescription and” in the first paragraph by “the pharmaceutical services determined by government regulation under subparagraph 1.2 of the first paragraph of section 78 and”;

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

“The Government may, in a regulation made under subparagraph 1.2 of the first paragraph of section 78, limit the coverage for pharmaceutical services whose payment is borne by the Board to those relating to a medication that is on the list of medications drawn up by the Minister under section 60. Such a limitation on the coverage for those pharmaceutical services may also be imposed in a group insurance contract or an employee benefit plan.”

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

“8.1. If a pharmaceutical service referred to in section 8 is provided to a person covered by a group insurance contract or an employee benefit plan, an owner pharmacist may not claim fees from anyone unless a tariff is established for the service in an agreement under section 19 of the Health Insurance Act (chapter A-29) to which pharmacists are subject or in the cases and on the conditions determined in a regulation made under subparagraph 1.3 of the first paragraph of section 78.

“8.2. If a medication costs more than the maximum amount covered by the basic plan, the excess amount is borne

(1) by the eligible person covered by the Board; or

(2) by the eligible person who is a member of a group insurance contract or an employee benefit plan or who is the beneficiary under such a contract or plan, if the contract so provides.

In either case, the excess amount is not included in the contribution to be paid and does not count toward the maximum contribution.”

185. Section 11 of the Act is amended by replacing the first paragraph by the following paragraph:

“**11.** A person may be required to make a contribution towards the payment of the cost of the pharmaceutical services and medications provided up to a maximum contribution for each reference period. The contribution may consist in a deductible amount or a coinsurance payment. However, no contribution is payable for the pharmaceutical services determined by government regulation under subparagraph 1.4 of the first paragraph of section 78.”

186. Section 22 of the Act is amended by replacing the first paragraph by the following paragraph:

“**22.** The Board shall pay, in addition to the cost of the pharmaceutical services referred to in the first paragraph of section 8, the cost of the other pharmaceutical services determined by government regulation under subparagraph 2 of the first paragraph of section 78, according to the tariff established in an agreement under section 19 of the Health Insurance Act (chapter A-29) to which pharmacists are subject. However, the government regulation may limit the coverage for those other pharmaceutical services to services relating to a medication that is on the list of medications drawn up by the Minister under section 60.”

187. Section 28.2 of the Act is repealed.

188. Section 30 of the Act is amended, in the first paragraph,

(1) by replacing “exempted” in the introductory clause by “the person is exempted or the pharmaceutical service is one for which no contribution is payable”;

(2) by striking out “, when a prescription is filled or renewed,” in subparagraph 1.

189. Section 60 of the Act is amended

(1) by inserting “and taking into account any listing agreement under section 60.0.1,” after “paragraph,” in the first paragraph;

(2) by striking out “and coverage is provided by the Board” in the fourth paragraph;

(3) by adding “; the conditions may vary according to whether the coverage is provided by the Board or under a group insurance contract or an employee benefit plan” at the end of the fourth paragraph;

(4) by adding the following sentence at the end of the sixth paragraph: “The list also sets out the cases in which a temporary exclusion under section 60.0.2 does not apply.”

190. The Act is amended by inserting the following sections after section 60:

“60.0.1. The Minister may, before entering a medication on the list of medications, make a listing agreement with its manufacturer. The purpose of such an agreement is to provide for the payment of sums by the manufacturer to the Minister in particular by means of a rebate or discount which may vary according to the volume of sales of the medication.

The price of the medication indicated on the list does not take into account the sums paid pursuant to the listing agreement.

“60.0.2. For the purpose of making a listing agreement, the Minister may temporarily exclude a medication whose cost is covered under the sixth paragraph of section 60 from the basic plan coverage. The exclusion does not apply to a person whose application for authorization for payment of the cost of the medication was accepted before the publication date of the notice of its exclusion or in the cases prescribed by a regulation made under the sixth paragraph of section 60.

The notice of a medication’s exclusion is published on the Board’s website and comes into force on the date of its publication or any later date specified in the notice. A notice of the end date of the exclusion is also published on the website. Publication on the Board’s website imparts authentic value to such notices. The notices are not subject to the requirements concerning publication and date of coming into force set out in sections 8, 15 and 17 of the Regulations Act (chapter R-18.1).

“60.0.3. Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to a listing agreement. Only the following information is to be published in the annual financial report required under section 40.9 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5):

- (1) the name of the drug manufacturer;
- (2) the name of the medication; and
- (3) the annual total sum received pursuant to listing agreements, but only to the extent that at least three agreements made with different drug manufacturers are in force in the fiscal year.”

191. Section 60.3 of the Act is amended by inserting “, a medication was excluded under section 60.0.2” after “updated”.

192. Section 78 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraphs after subparagraph 1.1:

“(1.2) determine, for the purposes of section 8, the services required for pharmaceutical reasons and provided by a pharmacist that are covered by the basic prescription drug insurance plan and determine, among those whose cost is paid by the Board, the services that must relate to a medication on the list of medications drawn up by the Minister under section 60;

“(1.3) determine, for the purposes of section 8.1, the cases in and conditions on which an owner pharmacist may claim fees for a pharmaceutical service provided to a person covered by a group insurance contract or an employee benefit plan;

“(1.4) determine, for the purposes of section 11, the pharmaceutical services for which no contribution is payable; those services may vary according to whether the insurance coverage is provided by the Board or by a group insurance contract or an employee benefit plan;”;

(2) by replacing “the services required for pharmaceutical reasons and provided by a pharmacist that are covered by the basic prescription drug insurance plan provided” in subparagraph 2 by “the other services required for pharmaceutical reasons and provided by a pharmacist whose cost is borne”, and by replacing “certain services” in that subparagraph by “certain services described in that section”;

(3) by inserting the following subparagraph after subparagraph 2:

“(2.0.1) determine, for the purposes of section 22, the other pharmaceutical services that must relate to a medication that is on the list of medications drawn up by the Minister under section 60;”.

HEALTH INSURANCE ACT

193. Section 69 of the Health Insurance Act (chapter A-29) is amended by inserting the following subparagraph after subparagraph *e.1* of the first paragraph:

“(*e.2*) determine, among the services provided by pharmacists that are to be considered insured services for the purposes of the third and fourth paragraphs of section 3, those that must relate to a medication on the list of medications drawn up by the Minister under section 60 of the Act respecting prescription drug insurance (chapter A-29.01);”.

ACT RESPECTING THE INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

194. Section 8 of the Act respecting the Institut national d'excellence en santé et en services sociaux (chapter I-13.03) is amended by adding “, except in the case of a recommendation about a medication that is the subject of negotiations to make a listing agreement under section 60.0.1 of the Act respecting prescription drug insurance (chapter A-29.01). In the latter case, the recommendation is published at the time determined by the Minister, but not later than 30 days after the end date of the exclusion provided for in section 60.0.2 of that Act” at the end.

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

195. Section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended

(1) by inserting the following paragraph after paragraph 4:

“(4.1) the money received pursuant to listing agreements made under section 116.1 of the Act respecting health services and social services (chapter S-4.2);”;

(2) by replacing “4” in paragraph 5 by “4.1”.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

196. Section 40.1 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended

(1) by inserting the following paragraph after paragraph *d.1*:

“(*d.2*) the sums received pursuant to listing agreements made under section 60.0.1 of the Act respecting prescription drug insurance (chapter A-29.01);”;

(2) by replacing “, *b*, *c*, *d* and *d.1*” in paragraph *e* by “to *d.2*”.

197. Section 40.9 of the Act is amended by inserting the following sentence after the second sentence: “The report must also contain information on listing agreements made under section 60.0.3 of that Act.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

198. The Act respecting health services and social services (chapter S-4.2) is amended by inserting the following section after section 116:

“116.1. The Minister may, before entering a medicine on the list drawn up under section 116, make a listing agreement with its manufacturer, provided the contract for the supply of that medicine is not subject, under the Act respecting contracting by public bodies (chapter C-65.1), to the public call for tenders process. The purpose of such an agreement is to provide for the payment of sums by the manufacturer to the Minister in particular by means of a rebate or discount which may vary according to the volume of sales of the medicine.

The price of the medicine specified in the supply contract does not take into account the sums paid pursuant to the listing agreement.

For the purpose of making a listing agreement, the Minister may temporarily exclude a medication from the application of the third and fourth paragraphs of section 116. The exclusion does not apply to a person to whom the medication was provided before the publication date of the notice of its exclusion or in the cases prescribed by a regulation made under the sixth paragraph of section 60 of the Act respecting prescription drug insurance (chapter A-29.01). The notice of a medication’s exclusion is published on the website of the Régie de l’assurance maladie du Québec and comes into force on the date of its publication or any later date specified in the notice. A notice of the end date of the exclusion is also published on the website. Publication on the Régie’s website imparts authentic value to such notices.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to a listing agreement. Only the following information is to be published in the annual report on the activities of the department required under section 12 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2):

- (1) the name of the drug manufacturer;
- (2) the name of the medicine; and
- (3) the annual total sum received pursuant to listing agreements, but only in the cases where at least three agreements made with different drug manufacturers are in force in the fiscal year.”

SPECIAL MISCELLANEOUS AND TRANSITIONAL PROVISIONS

199. Despite section 19 of the Health Insurance Act (chapter A-29) and any provision of an agreement under that section, the Minister may, with the approval of the Conseil du trésor, modify or establish the terms and methods of remuneration that are applicable to pharmacists for the insured services referred to in the second paragraph if the Minister is of the opinion that an agreement on such terms and conditions cannot be reached with the representative organization concerned within a period considered acceptable by the Minister.

The insured services concerned are:

(1) the new activities described in subparagraphs 6 to 10 of the second paragraph of section 17 of the Pharmacy Act (chapter P-10), as amended by section 2 of chapter 37 of the statutes of 2011, and in the Regulation respecting certain professional activities that may be engaged in by a pharmacist, approved by Order in Council 606-2013 (2013, G.O. 2, 1514); and

(2) the filling and renewal of a medication prescription for a pill dispenser, for chronic services under seven days and for medications with a high volume of prescription refills.

The terms and methods of remuneration determined by the Minister are binding on the parties and apply as of the date of their publication on the website of the Régie de l'assurance maladie du Québec. They are not subject to the Regulations Act (chapter R-18.1).

200. Section 199 ceases to have effect on the date set by the Government or not later than 31 March 2017.

The terms and methods of remuneration determined by the Minister under section 199 and in force on the date on which that section ceases to have effect remain in force until they are amended or replaced in accordance with an agreement entered into under section 19 of the Health Insurance Act.

201. In case of conflict, the provisions of this Act prevail over the provisions of any agreement entered into under section 19 of the Health Insurance Act.

202. Despite paragraph 3 of section 6.1 and paragraph 1 of section 6.2 of the Regulation respecting the basic prescription drug insurance plan (chapter A-29.01, r. 4), and for a period of two years from the date of assent to this Act, any decrease in the remuneration of pharmacists resulting from the application of section 199 or agreed with the representative organization concerned may not be taken into account in computing the rate of adjustment of the maximum amount of the annual premium, the deductible amount, the coinsurance percentage or the amount of the maximum annual contribution.

203. The Minister must, not later than 1 October 2017, report to the Government on the impact of the provisions enacted by this division on the basic plan costs borne by the insurers transacting group insurance or the administrators of private-sector employee benefit plans.

204. The first regulation made under subparagraphs 1.2, 1.4 and 2.0.1 of the first paragraph of section 78 of the Act respecting prescription drug insurance (chapter A-29.01), enacted by section 192, the first regulation made under subparagraph *e.2* of the first paragraph of section 69 of the Health Insurance Act, enacted by section 193, and the first regulation made, after the date of assent to this Act, under subparagraph 2 of the first paragraph of section 78 of the Act respecting prescription drug insurance, as amended by section 192, subparagraph 2.1 of that paragraph and subparagraph *e.1* of the first paragraph of section 69 of the Health Insurance Act are not subject to the publication

requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act. Such a regulation comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified.

205. The Act to amend the Pharmacy Act (2011, chapter 37), the Regulation respecting the administration of medication by pharmacists, approved by Order in Council 601-2013 (2013, G.O. 2, 1508), the Regulation respecting prescriptions by a pharmacist, approved by Order in Council 602-2013 (2013, G.O. 2, 1509), the Regulation respecting the prescription and interpretation of laboratory analyses by a pharmacist, approved by Order in Council 603-2013 (2013, G.O. 2, 1510), the Regulation respecting the prescription of a medication by a pharmacist, approved by Order in Council 604-2013 (2013, G.O. 2, 1511), the Regulation respecting the extension or adjustment of a physician's prescription by a pharmacist and the substitution of a medication prescribed, approved by Order in Council 605-2013 (2013, G.O. 2, 1512) and the Regulation respecting certain professional activities that may be engaged in by a pharmacist, approved by Order in Council 606-2013 (2013, G.O. 2, 1514), whose coming into force was postponed under Order in Council 871-2013 (2013, G.O. 2, 2199B), come into force on 20 June 2015.

CHAPTER VIII

NEW MUNICIPAL GOVERNANCE WITH RESPECT TO LOCAL AND REGIONAL DEVELOPMENT

ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC BODIES AND THE PROTECTION OF PERSONAL INFORMATION

206. Section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) is amended by replacing the second paragraph by the following paragraph:

“The James Bay Regional Administration and any delegate organization referred to in section 126.4 of the Municipal Powers Act (chapter C-47.1) are considered municipal bodies for the purposes of this Act.”

SUSTAINABLE FOREST DEVELOPMENT ACT

207. Section 37 of the Sustainable Forest Development Act (chapter A-18.1) is amended

(1) by striking out “to the regional conferences of elected officers, which will consult the regions, and” in the first paragraph;

(2) by inserting “and, if applicable, to the responsible bodies referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1)” after “concerned” in the first paragraph;

(3) by replacing “the regional conferences of elected officers and the Native communities concerned” in the second paragraph by “the Native communities and responsible bodies concerned”;

(4) by replacing “elles” in the second paragraph of the French text by “ils”.

208. Section 54 of the Act is amended by striking out “under the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)” in the first paragraph.

209. Section 55 of the Act is amended

(1) by replacing “of the regional bodies that established the panel. Those bodies must” in the second paragraph by “of the Minister or, if applicable, the responsible bodies referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1). The Minister or body must”;

(2) by replacing “. The Minister” in the third paragraph by “if its composition and operation are not under the Minister’s responsibility. The Minister”.

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

“55.1. The Minister may entrust the composition and operation of the local integrated land and resource management panel under the Minister’s responsibility, including the resolution of disputes that could occur on the panel, to one or more regional county municipalities with which the Minister enters into an agreement described in section 126.3 of the Municipal Powers Act (chapter C-47.1).

In such a case, the municipalities referred to in the first paragraph must invite the persons or bodies concerned that are listed in the second paragraph of section 55 or their representatives and, once the panel’s composition has been established, send a list of the participants on the panel to the Minister. The Minister may then invite any persons or bodies not on the list to sit on the panel, if the Minister judges that their presence is needed to ensure integrated management of the land and resources.”

211. Section 57 of the Act is amended

(1) by replacing “the regional bodies that established the local integrated land and resource management panel” in the first paragraph by “the body responsible for the composition and operation of the local integrated land and resource management panel or, if applicable, by the regional county municipality to which that responsibility was entrusted under section 55.1”;

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

“If the Minister holds a consultation, the Minister prepares a report summarizing the comments obtained during the consultation. If the consultation is held by a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1) or by a regional county municipality, the body or municipality, as applicable, prepares and sends to the Minister, within the time determined by the Minister, a report summarizing the comments obtained during the consultation and, in the case of a divergence in points of view, proposes any solutions.

The consultation report is made public by the Minister.”

212. Section 58 of the Act is amended

(1) by replacing “the regional conference of elected officers” in paragraph 2 by “the responsible body, referred to in section 21.5 of that Act,”;

(2) by replacing “participates in the proceedings of local integrated land and resource management panels and” in paragraph 3 by “directs the proceedings of the local integrated land and resource management panel, if the Minister is responsible for the composition and operation of the panel and has not entrusted that responsibility, or participates in the proceedings in any other case, and”.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

213. Section 79.20 of the Act respecting land use planning and development (chapter A-19.1) is amended by striking out subparagraphs 2 to 4 of the second paragraph.

214. Section 188 of the Act is amended by replacing “section 12, 124 or 126.1” in subparagraph 7 of the fourth paragraph by “any of sections 126.1 to 126.4”.

CHARTER OF VILLE DE LONGUEUIL

215. Section 60.1 of the Charter of Ville de Longueuil (chapter C-11.3) is amended by striking out the second paragraph.

216. Section 60.2 of the Charter is repealed.

CODE OF ETHICS AND CONDUCT OF THE MEMBERS OF THE NATIONAL ASSEMBLY

217. Section 56 of the Code of ethics and conduct of the Members of the National Assembly (chapter C-23.1) is amended by replacing paragraph 11 by the following paragraph:

“(11) the James Bay Regional Administration and any delegate organization referred to in section 126.4 of the Municipal Powers Act (chapter C-47.1); and”.

MUNICIPAL POWERS ACT

218. Sections 12 and 13 of the Municipal Powers Act (chapter C-47.1) are repealed.

219. Section 92.6 of the Act is amended by replacing “the local plan of action to stimulate the economy and create employment adopted by the local development centre operating in its territory” in the second paragraph by “any measure taken, if applicable, by the regional county municipality whose territory includes that of the municipality, under section 126.2”.

220. The heading of Division IV of Chapter III of Title III of the Act is replaced by the following heading:

“LOCAL AND REGIONAL DEVELOPMENT”.

221. Section 124 of the Act is repealed.

222. The Act is amended by inserting the following sections after section 126.1:

“**126.2.** A regional county municipality may take any measure to promote local and regional development within its territory.

To that end, it may, more particularly,

(1) take any measure to support entrepreneurship, including social economy entrepreneurship; and

(2) develop and see to the implementation of an action plan to stimulate the economy and create employment, or adopt various entrepreneurship development strategies.

In addition, the regional county municipality may entrust, to a committee it establishes for that purpose and under the conditions and in the manner it determines, the selection of beneficiaries of financial assistance it may grant based on local and regional development measures it has determined. The municipality sets the rules for the committee’s composition and mode of operation.

“**126.3.** A regional county municipality may enter into agreements with government departments or bodies and, if applicable, other partners concerning its role and responsibilities in relation to the exercise of the powers conferred on it by section 126.2, in particular to implement regional priorities and adapt government activities to regional characteristics.

The regional county municipality administers the funds entrusted to it under the agreements and has all the powers necessary to carry them out.

Such an agreement may, to the extent it stipulates, allow a departure from the Municipal Aid Prohibition Act (chapter I-15). However, the total value of the assistance granted to the same beneficiary may not exceed \$150,000 at any time within a 12-month period, unless the Minister of Municipal Affairs, Regions and Land Occupancy and the Minister of Economic Development, Innovation and Export Trade jointly authorize a higher limit.

“126.4. Under an agreement entered into under section 126.3, the Minister of Municipal Affairs, Regions and Land Occupancy may, after consulting the Minister of Economic Development, Innovation and Export Trade, authorize the regional county municipality to entrust the exercise of its powers under section 126.2 to a non-profit organization.

The delegate organization may be an existing non-profit organization or a non-profit organization that the regional county municipality constitutes for that purpose.

The delegation agreement must contain

- (1) a detailed description of its purpose;
- (2) the terms governing the exercise of the delegated powers;
- (3) a statement regarding the duration of the agreement and, as applicable, the conditions for its renewal;
- (4) a mechanism allowing the regional county municipality to ensure compliance with the Municipal Aid Prohibition Act (chapter I-15) or, as applicable, with the limit imposed by the third paragraph of section 126.3 or the limit authorized under that paragraph; and
- (5) the manner in which the assets and liabilities arising from the implementation of the agreement are to be shared, when the agreement ends.

Sections 477.4 to 477.6 and 573 to 573.3.4 of the Cities and Towns Act (chapter C-19) apply, with the necessary modifications, to the delegate organization, which is deemed to be a local municipality for the purposes of any regulation made under sections 573.3.0.1 and 573.3.1.1 of that Act.

The following modifications required for the purposes of the fourth paragraph are applicable: if the delegate organization does not have a website, the statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted on another website determined by the organization, and the body gives public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of any regional county municipality served by the delegate organization.

“126.5. For the purposes of sections 126.2 to 126.4 and subject to Division IV.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), the following are considered regional county municipalities:

(1) the James Bay Regional Administration; and

(2) the Cree Nation Government established by the Act respecting the Cree Nation Government (chapter G-1.031), with respect to Category I lands, Category II lands and the persons residing on those lands, as defined in that Act, which exercises those powers taking into account the policy directions, strategies and objectives it determines in consultation with the Cree communities defined in the Act, is not subject to the limit imposed by the third paragraph of section 126.3 and may entrust the exercise of its powers under section 126.2 to a non-profit organization.

The Eeyou Istchee James Bay Regional Government, Ville de Chapais, Ville de Chibougamau, Ville de Lebel-sur-Quévillon and Ville de Matagami must contribute annually to support the exercise of the powers conferred by section 126.2 on the James Bay Regional Administration, by paying an amount determined by regulation of the Administration or in accordance with the rules prescribed by such a regulation.

The James Bay Regional Administration and the Cree Nation Government may collaborate to support entrepreneurs in carrying out projects on Category III lands within the meaning of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04), subject to approval of those projects by the Eeyou Istchee James Bay Regional Government.”

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

223. Section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended

(1) by striking out subparagraph *c* of paragraph 11;

(2) by inserting the following paragraph after paragraph 11:

“(11.1) the exercise of the powers under sections 126.2 to 126.4 of the Municipal Powers Act (chapter C-47.1); and”.

224. Division VI of Chapter II of Title III of the Act, comprising section 30, is repealed.

225. Section 115 of the Act is amended by striking out “30,” in the first paragraph.

226. Section 118.10 of the Act is amended by striking out “30,”.

- 227.** Section 118.12 of the Act is amended by striking out “30.”
- 228.** Section 118.39 of the Act is amended by striking out “30.”
- 229.** The Act is amended by inserting the following after section 118.82.2:

“CHAPTER I.2

“LOCAL AND REGIONAL DEVELOPMENT

“118.82.3. For the purposes of section 126.2 of the Municipal Powers Act (chapter C-47.1), the central municipality must maintain a service point for each of the following territories:

(1) the territory composed of that of Ville de Montréal-Est and that of the boroughs of Anjou, Montréal-Nord, Rivière-des-Prairies–Pointe-aux-Trembles and Saint-Léonard;

(2) the territory composed of that of the boroughs of Mercier–Hochelaga-Maisonneuve, Rosemont–La Petite-Patrie and Villeray–Saint-Michel–Parc-Extension;

(3) the territory composed of that of Ville de Westmount and that of the boroughs of Côte-des-Neiges–Notre-Dame-de-Grâce, Outremont, Plateau-Mont-Royal and Ville-Marie;

(4) the territory composed of that of the boroughs of LaSalle, Sud-Ouest and Verdun;

(5) the territory composed of that of Ville de Côte-Saint-Luc, Ville de Hampstead, Ville de Montréal-Ouest and Ville de Mont-Royal and that of the boroughs of Ahuntsic-Cartierville and Saint-Laurent;

(6) the territory composed of that of Ville de Baie-D’Urfé, Ville de Beaconsfield, Ville de Dollard-des-Ormeaux, Ville de Dorval, Ville de Kirkland, Ville de L’Île-Dorval, Ville de Pointe-Claire and Ville de Sainte-Anne-de-Bellevue, Village de Senneville and that of the boroughs of Lachine, L’Île-Bizard–Sainte-Geneviève and Pierrefonds-Roxboro.

If the central municipality receives amounts from the Territories Development Fund under the second paragraph of section 21.18 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), the agreement entered into with the Minister of Municipal Affairs, Regions and Land Occupancy under section 126.3 of the Municipal Powers Act identifies the share of those amounts that the municipality must distribute among the territories described in the first paragraph based on the socioeconomic criteria set out in the agreement.”

- 230.** Section 118.95 of the Act is amended by striking out “30.”

ACT RESPECTING THE CREE NATION GOVERNMENT

231. Section 79.1 of the Act respecting the Cree Nation Government (chapter G-1.031) is amended by striking out “, deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph of section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1),” in the first paragraph.

ACT ESTABLISHING THE EYYOU ISTCHEE JAMES BAY REGIONAL GOVERNMENT

232. Section 10 of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04) is amended by replacing “regional conference of elected officers” in subparagraph 9 of the first paragraph by “responsible body”.

ANTI-CORRUPTION ACT

233. Section 3 of the Anti-Corruption Act (chapter L-6.1) is amended by replacing paragraph 12 by the following paragraph:

“(12) the James Bay Regional Administration and any delegate organization referred to in section 126.4 of the Municipal Powers Act (chapter C-47.1); and”.

ACT RESPECTING THE MINISTÈRE DE L’EMPLOI ET DE LA SOLIDARITÉ SOCIALE AND THE COMMISSION DES PARTENAIRES DU MARCHÉ DU TRAVAIL

234. Section 38 of the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) is amended

(1) by replacing “the regional conference of elected officers referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)” in paragraph 6 by “any regional county municipality concerned”;

(2) by replacing “the regional conference of elected officers referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire” in paragraph 7 by “any regional county municipality concerned”;

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

“For the purposes of subparagraphs 6 and 7 of the first paragraph, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality. The same is true of

a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1), as regards the territory or community it represents.”

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES, DES RÉGIONS ET DE L'OCCUPATION DU TERRITOIRE

235. Section 17.5.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) is amended by replacing “regional conferences of elected officers” in paragraph 6 by “regional county municipalities”.

236. Section 17.8 of the Act is amended by replacing “the activity reports of the regional conferences of elected officers forwarded to” in the first paragraph by “the activity reports forwarded to”.

237. Section 21.4.10 of the Act is amended by replacing “the director general of any regional conference of elected officers” in the second paragraph by “, if applicable, the director general or general manager of any responsible body referred to in section 21.5”.

238. The heading of Division IV.3 of the Act is replaced by the following heading:

“REGIONAL DEVELOPMENT IN THE NORD-DU-QUÉBEC REGION”.

239. Sections 21.5 and 21.6 of the Act are replaced by the following sections:

“**21.5.** The mandate and duties of a body responsible for acting in regional development matters in the Nord-du-Québec administrative region are exercised, to the extent and in the manner prescribed in this division, by

(1) the James Bay Regional Administration, acting, subject to subparagraph 2, on behalf of the persons, other than the Crees, who reside in the territory of the Eeyou Istchee James Bay Regional Government and the territory of Ville de Chapais, Ville de Chibougamau, Ville de Lebel-sur-Quévillon and Ville de Matagami;

(2) the Eeyou Istchee James Bay Regional Government, acting for its territory and, for the purposes of sections 21.17.1 to 21.17.3, for the territory of Ville de Chapais, Ville de Chibougamau, Ville de Lebel-sur-Quévillon and Ville de Matagami;

(3) the Cree Nation Government, acting for the Crees and with respect to Category I lands and Category II lands; and

(4) the Kativik Regional Government, acting for its community.

For the purposes of this division, “Category I lands” and “Category II lands” are those defined in section 1 of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04).

The James Bay Regional Administration is a legal person.

In this division, “responsible body”, used alone, means any of the bodies listed in the first paragraph as responsible bodies as regards development in the Nord-du-Québec region.

“21.6. Each responsible body is the primary interlocutor of the Government for the territory or community it represents as regards regional development in the Nord-du-Québec region.

The Minister shall enter into an agreement with each responsible body that sets out the conditions the body undertakes to fulfill and the role and responsibilities of each of the parties.”

240. Section 21.7 of the Act is amended

(1) by replacing “regional conference of elected officers” in the first paragraph by “responsible body”;

(2) by replacing “The regional conference of elected officers” in the second paragraph by “The responsible body”;

(3) by striking out the third paragraph;

(4) by replacing “The regional conference of elected officers may enter into” in the fourth paragraph by “The responsible body may enter into”;

(5) by replacing “The regional conference of elected officers” in the fifth paragraph by “The responsible body”.

241. Section 21.7.1 of the Act is amended

(1) by replacing “deemed to act as a regional conference of elected officers under subparagraph 2 of the third paragraph” in the first paragraph by “acting under subparagraph 2 of the first paragraph”;

(2) by replacing “in the second and third paragraphs” in the first paragraph by “in the second paragraph”;

(3) by replacing “deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph” in the second paragraph by “acting under subparagraph 3 of the first paragraph”;

(4) by replacing “in the second and third paragraphs” in the second paragraph by “in the second paragraph”;

(5) by adding “referred to in the Act approving the Agreement concerning James Bay and Northern Québec (chapter C-67)” at the end of subparagraph 2 of the second paragraph.

242. Section 21.8 of the Act is amended

(1) by striking out the first six and the eighth and tenth paragraphs;

(2) by replacing “of a regional conference of elected officers” in the ninth paragraph by “of the James Bay Regional Administration”.

243. Section 21.8.1 of the Act is amended by replacing “seventh” by “first”.

244. Section 21.9 of the Act is amended

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

“The James Bay Regional Administration shall appoint to its board of directors additional members whose number may not exceed one third of all members except those referred to in the first paragraph of section 21.8. The James Bay Regional Administration shall choose the additional members after consulting the bodies it considers representative of the various sectors of the community it serves, particularly those in the economic, education, cultural and scientific sectors. The Administration shall determine the term of office of the additional members.”;

(2) by replacing “an electoral division over whose territory a regional conference of elected officers” in the third paragraph by “an electoral division over whose territory the James Bay Regional Administration”;

(3) by replacing “of the board of directors of the regional conference” in the third paragraph by “of its board of directors”.

245. Section 21.10 of the Act is amended by replacing “of a regional conference of elected officers” by “of the James Bay Regional Administration”.

246. Section 21.11 of the Act is amended by replacing “of a regional conference of elected officers” by “of the James Bay Regional Administration”.

247. Section 21.12 of the Act is amended by replacing “A regional conference of elected officers” by “A responsible body”.

248. Section 21.12.1 of the Act is amended

(1) by replacing “a regional conference of elected officers” in the first paragraph by “the James Bay Regional Administration”;

(2) by replacing “the regional conference of elected officers” wherever it appears in the second paragraph by “the James Bay Regional Administration”;

(3) by striking out the third paragraph.

249. Section 21.13 of the Act is amended

(1) by replacing “A regional conference of elected officers” in the first paragraph by “The James Bay Regional Administration”;

(2) by adding the following sentence at the end of the first paragraph: “Other responsible bodies must also file such a report and statements as regards the jurisdiction they exercise in relation to the development of the Nord-du-Québec region.”;

(3) by striking out “, deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph of section 21.5,” in the third paragraph.

250. Section 21.14 of the Act is amended by replacing “of a regional conference of elected officers” by “of a responsible body”.

251. Sections 21.15 and 21.16 of the Act are repealed.

252. Section 21.17 of the Act is amended by striking out “, all deemed to be acting as regional conferences of elected officers,”.

253. Section 21.17.1 of the Act is replaced by the following section:

“21.17.1. To support its role in carrying out the responsibilities the Minister of Natural Resources and Wildlife may entrust it with under an Act or a specific agreement entered into under the third paragraph of section 21.7, a responsible body shall create, on its own initiative or at the request of the Minister of Natural Resources and Wildlife, a regional land and natural resource commission.

The responsible body shall determine the composition and operation of the commission, providing for the participation of the Native communities present in the territory it represents and a representative of the Minister of Natural Resources and Wildlife. The responsible body shall also finance the commission’s activities.

For the same purposes, the responsible body shall establish local integrated land and resource management panels and coordinate their work. It may entrust that responsibility to a regional land and natural resource commission.

The first and second paragraphs apply subject to Division VIII.1 of the Act respecting the Cree Nation Government (chapter G-1.031).”

254. Section 21.17.2 of the Act is amended

(1) by replacing “fourth” in the second paragraph by “third”;

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

“The plan is approved by the responsible body concerned. It is implemented under a specific agreement between the Ministère des Ressources naturelles et de la Faune, a department or body concerned and the responsible body.”;

(3) by replacing “the regional conference of elected officers” in the fourth paragraph by “the responsible body”.

255. Section 21.17.3 of the Act is amended by replacing “fourth” in the second paragraph by “third”.

256. The heading of Division IV.4 of the Act is amended by replacing “REGIONAL” by “TERRITORIES”.

257. Section 21.18 of the Act is amended

(1) by replacing “regional development fund” in the first paragraph by “Territories Development Fund”;

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

“The Fund is dedicated to financing the local and regional development measures provided for in the agreements entered into under sections 21.6 and 21.7 of this Act and section 126.3 of the Municipal Powers Act (chapter C-47.1).”;

(3) by striking out the third paragraph.

258. Section 21.23.1 of the Act is replaced by the following section:

“21.23.1. The Minister may, by means of an agreement setting out the role and responsibilities of each of the parties, delegate the administration of a part of the Fund to a responsible body referred to in section 21.5 or a municipality that is a party to an agreement referred to in the second paragraph of section 21.18.

The body or municipality may, if applicable, entrust that administration to its executive committee or a member of that committee or to its director general or general manager.”

259. Section 21.29 of the Act is repealed.

260. Section 21.30 of the Act is amended

(1) by striking out “, with the authorization of the Government,” in the first paragraph;

(2) by striking out “, deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph of section 21.5,” in the first paragraph;

(3) by inserting the following sentence after the first sentence in the first paragraph: “The Minister must obtain the authorization of the Government to enter into an agreement with a local municipality whose territory is included in that of a regional county municipality.”;

(4) by replacing “the regional conference of elected officers mentioned in the first paragraph” in the second paragraph by “the James Bay Regional Administration”.

261. Sections 36 and 37 of the Act are repealed.

262. Schedule B to the Act is repealed.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT ÉCONOMIQUE, DE L’INNOVATION ET DE L’EXPORTATION

263. Chapter VI of the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01) is repealed.

264. Sections 171 to 178 of the Act are repealed.

ACT TO ENSURE THE OCCUPANCY AND VITALITY OF TERRITORIES

265. Section 5 of the Act to ensure the occupancy and vitality of territories (chapter O-1.3) is amended by replacing “the regional conferences of elected officers” in subparagraph 6 of the third paragraph by “the responsible bodies referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)”.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND AND AGRICULTURAL ACTIVITIES

266. Section 47 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) is amended by replacing “to the regional conference of elected officers referred to” in the first paragraph by “, if applicable, to the responsible body referred to”.

EDUCATIONAL CHILDCARE ACT

267. Section 101.2 of the Educational Childcare Act (chapter S-4.1.1) is amended

(1) by replacing “the regional conference of elected officers” in subparagraph 1 of the first paragraph by “the regional county municipalities of the territory concerned”;

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

“For the purposes of subparagraph 1 of the first paragraph, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality. The same is true of a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), as regards the territory or community it represents.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

268. Section 343.1 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) by replacing “shall enter into an agreement with the regional conference of elected officers referred to” in the third paragraph by “shall determine, after consulting the regional county municipalities in the area of jurisdiction or, as applicable, in accordance with an agreement entered into with the responsible body referred to”;

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

269. Section 397 of the Act is amended by striking out “, including the regional conference of elected officers,” in paragraph 1.

ACT RESPECTING OFF-HIGHWAY VEHICLES

270. Section 87.1 of the Act respecting off-highway vehicles (chapter V-1.2) is amended

(1) by replacing “the regional conferences of elected officers concerned, established under” in the third paragraph by “the regional county municipalities

concerned and, if it is concerned, any responsible body referred to in section 21.5 of”;

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

“For the purposes of the third paragraph, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality. The same is true of a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), as regards the territory or community it represents.”

SPECIAL TRANSITIONAL PROVISIONS

271. Unless the context indicates otherwise, a reference in any document to the Regional Development Fund is a reference to the Territories Development Fund.

272. The expenditure and investment estimates of the Territories Development Fund that are set out in Schedule III are approved for the 2015-2016 fiscal year.

273. Out of the sums credited to the general fund, the Minister of Municipal Affairs and Land Occupancy may transfer to the Territories Development Fund the remaining appropriations that could be granted by Parliament for element 1, “Support for Territorial Development”, of Program 1, “Territorial Development”, of the “Affaires municipales et Occupation du territoire” portfolio in the Expenditure Budget for the 2015-2016 fiscal year.

274. Agreements entered into by the Minister of Municipal Affairs and Land Occupancy for the implementation of the “Support for Territorial Development” financial assistance program, intended to finance local and regional development and referred to in the element mentioned in section 273, are deemed to be agreements entered into under section 126.3 of the Municipal Powers Act (chapter C-47.1).

275. The regional conferences of elected officers are dissolved without further formality.

Despite the first paragraph, the James Bay Regional Administration is not dissolved and now acts as a responsible body for regional development in the Nord-du-Québec administrative region to the extent provided for in Division IV.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1).

The Cree Nation Government, acting as a responsible body for regional development in the Nord-du-Québec administrative region to the extent provided for in Division IV.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire has the powers it had

when it was deemed to act as a regional conference of elected officers before the coming into force of this chapter.

276. The term of office of the members of the board of directors of a dissolved regional conference of elected officers ends on 21 April 2015.

277. Any employment contract between a regional conference of elected officers and a person is, despite the dissolution, maintained until 20 June 2015 and is terminated in accordance with the terms set out in the person's conditions of employment.

Despite the first paragraph, the transition committee may decide to terminate an employment contract before that date or extend it if the person's services are required for the liquidation of the conference.

An employment contract, certification or collective agreement within the meaning of the Labour Code (chapter C-27) binding a dissolved regional conference of elected officers does not bind a regional county municipality that, under this chapter, exercises responsibilities previously assigned to such a regional conference of elected officers.

278. A transition committee is established for each regional conference of elected officers dissolved by section 275.

The transition committee of a dissolved regional conference of elected officers is composed of the following members:

(1) the warden of each regional county municipality of the territory concerned;

(2) the mayor of each local municipality whose territory, within the territory concerned, is not included in that of the regional county municipality or, in the case of local municipalities of an urban agglomeration, the mayor of the central municipality; and

(3) one person designated by the Minister of Municipal Affairs and Land Occupancy.

In the case of the regional conference of elected officers of Laval, the transition committee is composed of the mayor, one person designated by the executive committee of the city and one person designated by the Minister of Municipal Affairs and Land Occupancy.

In the case of the regional conferences of elected officers of Longueuil and Montréal, the transition committee is composed of five persons designated by and from among the members of the urban agglomeration council, one of whom must be a member representing a reconstituted municipality, and one person designated by the Minister of Municipal Affairs and Land Occupancy.

279. The mandate of the transition committee is

(1) to act as liquidator of the regional conference of elected officers;

(2) to send to the Minister of Municipal Affairs and Land Occupancy

(a) no later than 20 June 2015, an activity report and the financial statements of the conference for the last fiscal year;

(b) a liquidation balance sheet once the liquidation has been completed; and

(c) any other document or information that it requires for the liquidation.

However, any agreement entered into by the regional conference of elected officers under the fourth paragraph of section 21.7 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire, as it read prior to the coming into force of section 240 of this Act, continues to apply until 31 March 2016, until the date on which it is to expire or until the transition committee decides otherwise, whichever occurs first.

For the purposes of the first paragraph and with the necessary modifications, articles 357 and 360, the first paragraph of article 361 and article 364 of the Civil Code apply to the liquidation of the regional conference of elected officers, and Title Seven of Book Four of the Code applies to the members of the transition committee. In addition, despite the amendment made by section 206, the regional conference of elected officers continues, during the liquidation, to be considered a municipal body for the purposes of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

280. Each member of the transition committee has one vote.

The committee's decisions have effect only from their approval by the Minister of Municipal Affairs and Land Occupancy.

The Minister may make any decision the Minister considers appropriate in the place of the transition committee.

281. The transition committee may cancel any undertaking by the regional conference of elected officers made after 26 November 2014.

The Minister of Municipal Affairs and Land Occupancy may also proceed with such a cancellation.

282. The Territories Development Fund may, on a decision by the Minister of Municipal Affairs and Land Occupancy, be used to provide financial support for any measure related to the application of section 279.

283. The proceeds of the liquidation of the regional conference of elected officers, including its files and other documents, are, as applicable, apportioned by the transition committee between the regional county municipalities and the local municipalities that have jurisdiction in regional development matters, for the purpose of exercising that jurisdiction. Despite the end of the agreement entered into in accordance with section 21.6 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire, as it existed before being amended by section 239, the same is true of contributions received under that agreement that were not expended on or before the date of assent to this Act by the regional conference of elected officers; contributions received by a municipality by virtue of that apportionment are deemed to be amounts whose management was delegated under section 21.23.1 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire.

Any amounts required to complete the liquidation are charged to the municipalities referred to in the first paragraph, according to the apportionment determined by the transition committee.

284. The rights, obligations, assets and liabilities that, on 20 April 2015, are those of a local development centre under a loan contract entered into to establish a local investment fund in accordance with Order in Council 501-98 (1998, G.O. 2, 2346, French only), as since amended, or under a variable investment credit contract entered into to establish a local solidarity fund with Fonds locaux de solidarité FTQ, s.e.c., become those of the regional county municipality whose territory it serves.

The same is true of the rights, obligations, assets and liabilities that, on that date, are those of the centre because of assistance that it granted out of amounts obtained under a contract referred to in the first paragraph.

If a regional county municipality gives or lends money to a fund referred to in the first paragraph, in accordance with the first paragraph of section 125 of the Municipal Powers Act, the second paragraph of that section does not prevent the regional county municipality from administering that fund.

A loan granted out of the amounts, up to \$100,000 for the same 12-month reference period, obtained from a local solidarity fund referred to in the first paragraph of this section is not taken into account in calculating the \$150,000 limit prescribed in the third paragraph of section 126.3 of the Municipal Powers Act.

285. The Minister of the Economy, Innovation and Exports succeeds any other minister who is a party to a loan contract, entered into to establish a local investment fund referred to in the first paragraph of section 284; the Minister of the Economy, Innovation and Exports acquires the rights and assumes the obligations of the latter minister.

286. Despite section 126.4 of the Municipal Powers Act enacted by section 222, the local development centre that, under a delegation agreement entered into in accordance with section 91 of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01), as it existed before being repealed by section 263, served the territory of a regional county municipality, on 20 April 2015, continues to do so under the same conditions and with the same powers and functions, and the delegation agreement continues to apply for that purpose and, if applicable, is deemed to include the management of the contracts referred to in section 284.

That agreement ends, subject to the third and fourth paragraphs, on the first of the following dates:

- (1) the date stipulated in the agreement or the date resulting from the application of a cancellation clause it contains;
- (2) the date the parties agree on; and
- (3) 31 December 2015.

The regional county municipality may unilaterally cancel the agreement by means of a resolution it adopts before 20 July 2015. An authenticated copy of the resolution must be forwarded without delay to the local development centre and the Minister of Municipal Affairs and Land Occupancy.

To be able to renew the agreement, with or without amendments, the regional county municipality must, before 1 December 2015, send the Minister a request for authorization to that end under section 126.4 of the Municipal Powers Act. If applicable, the agreement must be amended to be in compliance with the third paragraph of this section.

287. Except contracts referred to in section 284 and any delegation agreement referred to in the first paragraph of section 286, agreements entered into under Division I of Chapter VI of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation, as it existed before being repealed by section 263, continue to apply until the earliest of the following events:

- (1) their cancellation or replacement; and
- (2) the end or renewal of the delegation agreement referred to in the first paragraph of section 286.

The Minister of Municipal Affairs and Land Occupancy succeeds the minister who is a party to such agreements; the Minister of Municipal Affairs and Land Occupancy acquires the rights and assumes the obligations of the latter minister.

288. If the delegation agreement referred to in the first paragraph of section 286 ended in accordance with the second or third paragraph of that section, the local development centre ceases to serve the territory of the regional county municipality, and the share of its net assets, determined in accordance with the third paragraph, must be transferred to the regional county municipality.

In addition, the regional county municipality, in relation to the exercise of a jurisdiction or mandate that it entrusted to the local development centre

(1) continues the current business and becomes, without continuance of suit, a party to any proceedings to which the local development centre was a party; and

(2) takes possession of the local development centre's records and other documents.

The share of net assets that must be transferred is the share attributable to the amounts paid to the local development centre for the performance of a contract referred to in the first paragraph of section 284 and for the purposes of Division I of Chapter VI of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation, except the assets and liabilities that, under section 284, become those of the regional county municipality. In addition, that share must be established so that the local development centre remains able to discharge the obligations it may still be required to discharge when it ceases to serve the territory of the regional county municipality.

289. For the purposes of section 288, the regional county municipality and the local development centre must, not later than the 90th day following the end of the delegation agreement referred to in the first paragraph of section 286, reach a sharing agreement that identifies

(1) the share of the net assets, determined in accordance with the third paragraph of section 288, that must be transferred to the regional county municipality;

(2) the current business of the local development centre that will be continued by the regional county municipality;

(3) the proceedings to which the local development centre was a party that will be continued or begun over again by the regional county municipality;

(4) the records and other documents of the local development centre that will become those of the regional county municipality.

A copy of the sharing agreement must be forwarded without delay to the Minister of Municipal Affairs and Land Occupancy.

290. In the event of failure to reach a sharing agreement referred to in section 289, an arbitrator determines all the elements prescribed in that section.

If the arbitrator is not appointed by mutual agreement of the parties before the time limit set in section 289, the Minister of Municipal Affairs and Land Occupancy appoints the arbitrator.

291. The arbitrator must render a decision within 60 days of being appointed or within a longer time limit that the Minister may set, as applicable.

292. Unless otherwise agreed, the costs relating to remuneration of the arbitrator are borne equally by the parties.

293. The share of the net assets must be transferred to the regional county municipality not later than one year after the end of the sharing agreement provided for in section 289.

If the share is determined by an arbitrator, the arbitrator's decision must specify the applicable time frame for carrying out the transfer.

294. A declaration made by the regional county municipality in an application for registration in the register of personal and movable real rights or the land register, that the municipality is the holder of the rights that are the subject of the application and that were formerly registered in favour of the local development centre serving the municipality's territory, is sufficient to establish with the registrar that the municipality is the holder of those rights.

An application for registration in the land register is made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book Nine of the Civil Code, the notice must indicate the legislative provision under which it is given. Only one copy of the notice is required, and it need not be certified.

295. An employment contract, certification or collective agreement within the meaning of the Labour Code that binds a local development centre does not bind the regional county municipality that, because of the application of this chapter, exercises responsibilities previously assigned to such a centre.

296. For the purposes of sections 284 to 295, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality.

However, in the case of local municipalities whose territory is included in that of an urban agglomeration, within the meaning of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), the first paragraph applies only to the central municipality within the meaning of the second paragraph of section 15 of that Act. In addition, in the case of the urban agglomeration of Montréal, the sections referred to in the first paragraph apply with the necessary modifications, in particular the following modifications:

(1) those sections apply to all local development centres serving the urban agglomeration but only for the part of the territory under each centre's jurisdiction on the day before the date of assent to this Act;

(2) the dates specified in subparagraph 3 of the second paragraph of section 286 and the fourth paragraph of that section are replaced by 31 March 2016 and 1 March 2016, respectively.

297. The provisions of sections 284 to 296 that are applicable to a local development centre apply to any body designated to act as such under the first paragraph of section 91 of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation, as it existed before being repealed by section 263.

298. Sections 284 to 297 apply despite any legislative provision to the contrary.

299. The Government may, by regulation, take any measure necessary or useful for carrying out this chapter and fully achieving its purpose.

A regulation made for the purposes of this section is not subject to the publication requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1) and may apply, after publication and if the regulation so provides, from a date not prior to 21 April 2015.

300. An agreement entered into under the third paragraph of section 343.1 of the Act respecting health services and social services (chapter S-4.2), as it read before 21 April 2015, is deemed to be a decision made under that paragraph, as amended by section 268.

CHAPTER IX

MEASURES CONCERNING CERTAIN SPECIAL FUNDS

DIVISION I

AVENIR MÉCÉNAT CULTURE FUND

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

301. The Act respecting the Ministère de la Culture et des Communications (chapter M-17.1) is amended by inserting the following chapter after section 22.12:

“CHAPTER III.2

“AVENIR MÉCÉNAT CULTURE FUND

“**22.13.** The Avenir Mécénat Culture Fund is established at the department.

The Fund is dedicated to providing financial support for measures taken by the Minister to encourage organizations working in the cultural and communications sectors to, among other things, develop ways of diversifying their funding sources and to capitalize a portion of their revenues derived from their fund-raising activities, so as to ensure the financial security of such organizations.

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

(1) the sums transferred to the Fund by the Minister of Revenue under section 22.15;

(2) the sums transferred to the Fund by the Minister of Culture and Communications out of the appropriations granted for that purpose by Parliament;

(3) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001); and

(5) the income generated by the investment of the sums credited to the Fund.

“**22.15.** On the dates and in the manner determined by the Government, the Minister of Revenue transfers to the Fund, out of the sums credited to the general fund, part of the proceeds of the tobacco tax collected under the Tobacco Tax Act (chapter I-2) for a total amount of \$5,000,000 per fiscal year.

“**22.16.** The following are debited from the Fund:

(1) the amounts paid for the purposes of section 22.13 by the Minister in accordance with the standards approved by the Conseil du trésor for the program “Mécénat Placements Culture”; and

(2) the sums expended by the Minister for the administration of the program.

“22.17. The accumulated surpluses of the Fund are to be transferred to the general fund on the dates and to the extent determined by the Government.”

SPECIAL TRANSITIONAL PROVISIONS

302. The expenditure and investment estimates of the Avenir Mécénat Culture Fund, set out in Schedule IV, are approved for the 2015-2016 fiscal year.

DIVISION II

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

303. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

- (1) by replacing “\$55,000,000 per year” by “\$60,000,000 per fiscal year”;
- (2) by adding the following paragraph at the end:

“For the 2024-2025 fiscal year, the amount is \$8,000,000, and for the 2025-2026 fiscal year, it is \$5,000,000.”

304. Section 15 of the Act is amended by replacing “2020” in the first paragraph by “2026”.

DIVISION III

FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

305. Section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended by inserting the following paragraph after paragraph 4.1, as enacted by section 195 of this Act:

“(4.2) the following amounts, transferred by the Minister of Finance out of the money credited to the general fund as a Canada Health Transfer under the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8):

- (a) \$389,000,000 for the 2015-2016 fiscal year;
- (b) \$361,000,000 for the 2016-2017 fiscal year;”.

SPECIAL TRANSITIONAL PROVISIONS

306. The transfer of the following sums to the Fund to Finance Health and Social Services Institutions is validated to the extent that no provision allows those sums to be credited to the Fund:

(1) \$305,000,000 transferred for the 2013-2014 fiscal year out of the sums credited to the general fund and corresponding to the income tax payable by individuals under Title I of Book V of Part I of the Taxation Act (chapter I-3);

(2) \$394,000,000 transferred for the 2014-2015 fiscal year out of the sums credited to the general fund and corresponding to that income tax;

(3) \$430,000,000 transferred for the 2014-2015 fiscal year out of the sums credited to the general fund as a Canada Health Transfer under the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8).

CHAPTER X

GOVERNANCE

DIVISION I

LABOUR-SPONSORED FUNDS

ACT TO ESTABLISH FONDATION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

307. Section 4 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2) is amended

(1) by replacing “three” in paragraph 3 by “four”;

(2) by replacing “two” in paragraph 4 by “three”;

(3) by replacing paragraph 5 by the following paragraph:

“(5) the chief executive officer of the Fund, for the duration of his term of office.”;

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

“At least a majority of the board members, including three appointed by the executive committee of the Confédération des syndicats nationaux, must qualify as independent persons.”

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

“4.1. The members of the board of directors, other than the chief executive officer of the Fund, may not hold office for more than 12 years. However, this time limit does not apply to members appointed by the executive committee of the Confédération des syndicats nationaux who are not required to qualify as independent persons.

“4.2. Persons qualify as independent persons if, in the opinion of the board of directors, they have no direct or indirect relation or interest, for example of a financial, commercial, professional or philanthropic nature, that might compromise their judgment as regards the interests of the Fund.

A person is deemed not to be independent if that person

(1) is, or was in the three years prior to being elected,

(a) an employee or officer of the Fund or one of its subsidiaries, except, in the latter case, if the person was chosen by the Fund to be a member of the subsidiary’s board of directors;

(b) an employee, officer or director of the Confédération des syndicats nationaux or of a federation or central council affiliated with it; or

(2) has an immediate family member who is an officer of the Fund or of an employer referred to in subparagraph 1.

The board shall adopt a policy to determine whether a person in a situation submitted to it qualifies as an independent person.

“Officer” and “subsidiary” have the meanings assigned to them by the Securities Act (chapter V-1.1). In addition, a person’s immediate family members are the person’s spouse, father, mother, child, brother, sister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, or any other person who shares that person’s dwelling, except an employee of that person.

“4.3. The members of the board of directors shall elect one of their number as chair of the board.

The chair shall see to the proper operation of the board and its committees. The chair shall also

(1) ensure that the composition of the board and its committees reflects the desired expertise and experience profile; and

(2) ensure that the board members, except the chief executive officer, exercise their functions and powers at some remove from the daily activities of the Fund, including activities relating to investment recommendations.

“4.4. The board of directors shall set up a governance and ethics committee and a human resources committee.

These committees are composed exclusively of board members. They may only deliberate and make decisions in the presence of a majority of independent persons.

“4.5. The functions of the governance and ethics committee include

(1) developing and recommending to the board:

(a) the overall expertise and experience profile sought for the board;

(b) the procedure for examining the past experience of persons who may be appointed or elected as board members;

(c) a policy to determine whether a person in a situation submitted to the board qualifies as an independent person;

(d) the candidate nomination process for the election of board members by the general meeting of holders of class “A” and class “B” shares; and

(2) giving its assessment to the board, in light of the committee’s examination, as to whether a person qualifies as an independent person.

“4.6. The functions of the human resources committee include

(1) developing and proposing to the board an expertise and experience profile for the appointment of the chief executive officer of the Fund; and

(2) developing and proposing criteria for evaluating the performance of the chief executive officer of the Fund, and making recommendations to the board as regards his terms of employment, including remuneration.”

309. Section 5 of the Act is replaced by the following section:

“5. The chief executive officer of the Fund is appointed by the members of the board of directors referred to in subparagraphs 1 to 4 of the first paragraph of section 4.

The term of office of the chief executive officer may not exceed five years. A person appointed to that office may be reappointed each time the appointing board members consider such reappointment to be appropriate in light of the chief executive officer’s performance evaluation.

The chief executive officer of the Fund may not be an employee, officer or director of the Confédération des syndicats nationaux or a federation or central council affiliated with it.

The offices of chair of the board and of chief executive officer of the Fund may not be held concurrently.”

310. Section 6 of the Act is amended by adding the following paragraph at the end:

“A vacancy that occurs among the board members who qualify as independent persons must be filled within 30 days. If the vacancy is among the members elected by the general meeting of holders of class “A” and class “B” shares, the other board members may appoint a person to fill the vacancy for the unexpired portion of the term.”

311. Section 7 of the Act is repealed.

312. Section 8 of the Act is amended by replacing “three” in the first paragraph by “four”.

313. The Act is amended by inserting the following heading after the heading of Division II:

“§1.—*Functions, actions and interpretation*”.

314. The Act is amended by inserting the following after section 18.1:

“§2.—*Investment decisions*

“**18.2.** A committee of the board of directors may authorize an investment if the committee is composed of a majority of independent persons.

“§3.—*Investments*”.

315. Section 25 of the Act is amended

(1) in the first paragraph,

(a) by inserting “or officer” after “Any director”;

(b) by replacing “and abstain” by “. In addition, a director shall abstain”;

(2) in the second paragraph,

(a) by inserting “or officer” after “A director”;

(b) by replacing “his spouse or child” by “a member of his immediate family”.

316. Section 26 of the Act is amended

(1) by replacing “his spouse or a child of either, nor for the benefit of” in the first paragraph by “a member of their immediate families, or”;

(2) by striking out the second paragraph.

SPECIAL TRANSITIONAL PROVISIONS

317. From 21 April 2015 to the close of the first general meeting of holders of class “A” and class “B” Fondation shares held after that date, the Fund’s board of directors may appoint up to two additional members, bringing its total number of members to 15.

318. The board of directors designates from among its members in office on 21 April 2015 those who qualify as independent persons. In addition, at least one of the additional members it may appoint under section 317 must also qualify as an independent person.

The designation referred to in the first paragraph ceases to have effect at the close of the first general meeting of holders of Fondation shares held after 21 April 2015.

319. For the purposes of section 4.1 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2), enacted by section 308 of this Act, the duration of any term of office during which a person was a member of the board of directors of Fondation before the close of the first general meeting of holders of Fondation shares held after 21 April 2015 is disregarded.

320. For the purposes of the second paragraph of section 5 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi, enacted by section 309 of this Act, the duration of any term of office during which a person was chief executive officer of Fondation before 21 April 2015 is disregarded.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

321. Section 4 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) is amended

(1) in the first paragraph,

(a) by replacing “ten” and “des travailleurs” in subparagraph 1 by “seven” and “des travailleurs et travailleuses”, respectively;

(b) by replacing subparagraph 2 by the following subparagraph:

“(2) eleven persons, elected by the general meeting of holders of class “A” shares, of whom

(a) seven qualify as independent persons and their candidacy is recommended to the board by the governance and ethics committee;

(b) four are elected from among the candidates selected following an invitation for applications;”;

(c) by striking out subparagraph 3;

(d) by replacing subparagraph 4 by the following subparagraph:

“(4) the president and chief executive officer of the Fund, for the duration of his term of office.”;

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

“The members of the board of directors, other than the president and chief executive officer of the Fund, may not hold office for more than 12 years. However, this time limit does not apply to the president or secretary general of the Fédération des travailleurs et travailleuses du Québec.”

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

4.1. Persons qualify as independent persons if, in the opinion of the board of directors, they have no direct or indirect relation or interest, for example of a financial, commercial, professional or philanthropic nature, that might compromise their judgment as regards the interests of the Fund.

A person is deemed not to be independent if that person

(1) is, or was in the three years prior to being elected,

(a) an employee or officer of the Fund or one of its subsidiaries, except, in the latter case, if the person was chosen by the Fund to be a member of the subsidiary’s board of directors; or

(b) an employee, officer or director of the Fédération des travailleurs et travailleuses du Québec or of a union or other body that, under its articles, is affiliated with it; or

(2) has an immediate family member who is an officer of the Fund or of an employer referred to in subparagraph 1.

The board shall adopt a policy to determine whether a person in a situation submitted to it qualifies as an independent person.

“Officer” and “subsidiary” have the meanings assigned to them by the Securities Act (chapter V-1.1). In addition, a person’s immediate family members are the person’s spouse, father, mother, child, brother, sister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, or any other person who shares that person’s dwelling, except an employee of that person.

4.2. The members of the board of directors shall elect, from those among them who qualify as independent persons, the chair of the board.”

323. Section 5 of the Act is amended by inserting “et travailleuses” after “des travailleurs”.

324. Section 6 of the Act is repealed.

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

6.1. The board of directors shall set up a governance and ethics committee and a human resources committee.

These committees are composed exclusively of board members. They are chaired by a member who qualifies as an independent person, and may only deliberate and make decisions in the presence of a majority of independent members.

The chair of the board shall see to the proper operation of the committees.

6.2. The functions of the governance and ethics committee include

(1) for the election of board members by the general meeting of holders of class “A” shares:

(a) ensuring that the board represents a diversity of expertise and experience;

(b) examining candidates’ past experience;

(c) recommending to the board, for the purposes of subparagraph *a* of subparagraph 2 of the first paragraph of section 4, the candidacy of persons who, in light of the committee’s examination, qualify as independent persons; and

(d) determining the conditions governing the invitation for applications under subparagraph *b* of subparagraph 2 of the first paragraph of section 4, as well as the applicant eligibility criteria;

(2) developing a policy to determine whether a person in a situation submitted to the board qualifies as an independent person; and

(3) giving the board its assessment as to whether a person, in light of the committee's examination, qualifies as an independent person, except in the case of board members whose candidacy the committee has recommended.

“6.3. The functions of the human resources committee include

(1) developing and proposing to the board an expertise and experience profile for the appointment of the president and chief executive officer; and

(2) developing and proposing criteria for evaluating the performance of the president and chief executive officer, and making recommendations to the board as regards his terms of employment, including remuneration.

“6.4. The president and chief executive officer is appointed by the board members mentioned in subparagraphs 1 and 2 of section 4.

The term of office of the president and chief executive officer may not exceed five years. A person appointed to that office may be reappointed each time the appointing members consider such reappointment to be appropriate in light of the president and chief executive officer's performance evaluation.

The president and chief executive officer may not be an employee, officer or director of the Fédération des travailleurs et travailleuses du Québec or of a union or other body that, under its articles, is affiliated with it.”

326. Section 7 of the Act is amended by replacing “two” in the first paragraph by “eleven”.

327. The Act is amended by inserting the following heading after the heading of Division II:

“§1.—*Functions and interpretation*”.

328. The Act is amended by inserting the following after section 14.1:

“§2.—*Prior approval of investments*

“14.2. Each investment must be approved in advance by the board of directors after being favourably recommended by the investment committee charged with examining it.

However, to the extent it determines, the board may delegate the power to approve an investment to such a committee or, in cases it considers exceptional or urgent, to a committee composed of officers of the Fund or to the president and chief executive officer.

“14.3. The board of directors must set up at least one investment committee.

If it sets up more than one investment committee, the board must specify the economic sector in which the investments each committee is responsible for are to be made, and one committee must have jurisdiction over investments not covered by the other committees.

“14.4. An investment committee may be composed of persons who are not members of the board of directors. It must be chaired by one of its members who qualifies as an independent person, and may only deliberate and make decisions in the presence of a majority of independent persons.

“§3. — *Investments*”.

329. Section 18 of the Act is amended

(1) in the first paragraph,

(a) by inserting “or officer” after “Any director”;

(b) by replacing “and abstain” by “. In addition, a director must abstain”;

(2) in the second paragraph,

(a) by inserting “or officer” after “The director”;

(b) by replacing “his spouse or child” by “a member of his immediate family”.

330. Section 19 of the Act is amended

(1) by replacing “of his spouse or child” in the first paragraph by “of a member of his immediate family”;

(2) by striking out the second paragraph.

SPECIAL TRANSITIONAL PROVISIONS

331. From 21 April 2015 to the close of the first general meeting of holders of shares in the Fonds de solidarité des travailleurs du Québec (F.T.Q.) held after that date, the Fund’s board of directors may appoint up to two additional members, bringing its total number of members to 19.

332. The board of directors designates from among its members in office on 21 April 2015 those who qualify as independent persons. The additional members it may appoint under section 331 must also qualify as independent persons.

The designation referred to in the first paragraph ceases to have effect at the close of the first general meeting of holders of F.T.Q. shares held after 21 April 2015.

333. For the purposes of the second paragraph of section 4 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1), amended by section 321 of this Act, the duration of any term of office during which a person was a member of the board of directors of the Fonds de solidarité des travailleurs du Québec (F.T.Q.) before the close of the first general meeting of holders of F.T.Q. shares held after 21 April 2015 is disregarded.

334. The Fund's president and chief executive officer in office on 21 April 2015 may continue in office for the unexpired portion of his term of office.

DIVISION II

FINANCEMENT-QUÉBEC

ACT RESPECTING FINANCEMENT-QUÉBEC

335. Section 14 of the Act respecting Financement-Québec (chapter F-2.01) is replaced by the following section:

“14. The affairs of the financing authority shall be administered by a board of directors whose members are appointed by the Minister as follows:

(1) four persons who are members of the personnel of the Ministère des Finances; and

(2) one person for each of the departments under the authority, respectively, of the ministers responsible for the public bodies mentioned in subparagraphs 1 to 6 of the first paragraph of section 4, unless none of those bodies under a minister's authority receives services offered by the financing authority.

The members referred to in subparagraph 2 of the first paragraph must be personnel members of the department for which they are appointed. In addition, they are appointed on the recommendation of the Minister to whom they are responsible.

The board of directors is composed of nine members. This number may increase to 11 if, under subparagraph 2 of the first paragraph, a new member must be appointed before the term of office of any of the other members has expired.”

336. Section 19 of the Act is amended by inserting the following paragraph after the first paragraph:

“However, a member's term ends when the public bodies under the authority of the minister to whom the member is responsible cease to receive the services offered by the financing authority.”

CHAPTER XI
OTHER MEASURES

DIVISION I

**DUTIES PAYABLE FOR A PERMIT ISSUED UNDER THE ACT
RESPECTING STUFFING AND UPHOLSTERED AND STUFFED
ARTICLES**

**ACT RESPECTING STUFFING AND UPHOLSTERED AND STUFFED
ARTICLES**

337. Section 22 of the Act respecting stuffing and upholstered and stuffed articles (chapter M-5) is amended by replacing “duties prescribed by regulation” in the second paragraph by “duties set out in section 22.1”.

338. The Act is amended by inserting the following section after section 22:

“22.1. The duties payable for a permit are

- (1) \$327.00 for a manufacturer’s permit;
- (2) \$83.00 for a renovator’s permit; and
- (3) for an artisan’s permit:

(a) \$19.00 if the permit is issued to a person who makes fewer than 100 upholstered or stuffed articles per year;

(b) \$45.00 if the permit is issued to a person who makes between 100 and 499 upholstered or stuffed articles per year; and

(c) \$97.00 if the permit is issued to a person who makes between 500 and 999 upholstered or stuffed articles per year.

The duties are adjusted on 1 January every year according to the rate of increase in the general Consumer Price Index for Canada established by Statistics Canada for the 12-month period ending on 30 September of the preceding year.

Adjusted amounts are rounded down to the nearest dollar if they include a dollar fraction that is less than \$0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than \$0.50. The application of this rounding rule may not operate to decrease duties below their pre-adjustment level.

If an adjusted amount cannot be rounded up to the nearest dollar, the annual adjustments are deferred and accumulated until the duties payable include a dollar fraction that is equal to or greater than \$0.50.

The Minister publishes the results of the adjustment in the *Gazette officielle du Québec*.”

339. Section 38 of the Act is amended

(1) by replacing “, the information to be furnished and the duties to be paid” in paragraph *a* by “and the information to be furnished”;

(2) by striking out paragraph *k*.

REGULATION RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES

340. Section 2 of the Regulation respecting stuffing and upholstered and stuffed articles (chapter M-5, r. 1) is amended by striking out “and, if applicable, the class” in paragraph *c*.

341. Sections 4.1 and 5 of the Regulation are repealed.

342. Section 5.1 of the Regulation is amended by replacing “5” by “22.1 of the Act respecting stuffing and upholstered and stuffed articles (chapter M-5)”.

SPECIAL TRANSITIONAL PROVISIONS

343. The duties payable for a permit under the Act respecting stuffing and upholstered and stuffed articles (chapter M-5) set out in section 5 of the Regulation respecting stuffing and upholstered and stuffed articles (chapter M-5, r. 1), as that section read before 21 April 2015, are deemed to have been set by section 22.1 of the Act respecting stuffing and upholstered and stuffed articles, enacted by section 338 of this Act, from 1 January 2004.

The amounts paid as duties under the Regulation are deemed to be duties validly collected under the first paragraph. These amounts belong to the Government.

DIVISION II

PENAL CONTRIBUTION

ACT RESPECTING ASSISTANCE FOR VICTIMS OF CRIME

344. Section 12 of the Act respecting assistance for victims of crime (chapter A-13.2) is amended by inserting the following paragraph after paragraph 1:

“(1.1) the sums collected under article 8.1 of the Code of Penal Procedure (chapter C-25.1), to the extent determined by the Code;”.

CODE OF PENAL PROCEDURE

345. Article 8.1 of the Code of Penal Procedure (chapter C-25.1) is amended

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

“**8.1.** Except in the case of a statement of offence for the contravention of a municipal by-law, a contribution of the following amounts shall be added to the total amount of the fine and costs imposed on the issue of a statement of offence for an offence under the laws of Québec:

(1) \$20, if the total amount of the fine does not exceed \$100;

(2) \$40, if the total amount of the fine exceeds \$100 without exceeding \$500; and

(3) 25% of the total amount of the fine, if it exceeds \$500.”;

(2) by replacing “The sums collected as a contribution shall, in a proportion of 10/14, be used to provide assistance to victims of crime and, in a proportion of 4/14,” in the third paragraph by “From each contribution collected, the first \$10 shall be credited to the Crime Victims Assistance Fund established under the Act respecting assistance for victims of crime (chapter A-13.2), and the following \$8 shall”.

ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

346. Section 32.0.3 of the Act respecting the Ministère de la Justice (chapter M-19) is amended by replacing “in the proportion” in paragraph 2 by “to the extent”.

DIVISION III
IMMIGRATION

ACT RESPECTING IMMIGRATION TO QUÉBEC

347. Section 3.3 of the Act respecting immigration to Québec (chapter I-0.2) is amended

(1) in the first paragraph,

(a) by replacing subparagraph *b.5* by the following subparagraphs:

“(b.5) determining the conditions applicable to a person or partnership that participates in the management of an investment or deposit of a sum of money by a person who files a lawful application;

“(b.6) determining the conditions applicable to an investment or deposit as well as the management and disposition of the sums invested or deposited, including their reimbursement and confiscation;”;

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

“(r) providing for administrative, monetary or other penalties for contraventions of this Act or the regulations.”;

(2) by replacing “*b.5*” in the second paragraph by “*b.6*”.

348. Section 3.4 of the Act is amended by adding the following subparagraphs at the end of the first paragraph:

“(c) if the number of selection certificate applications the Minister intends to accept is determined by a decision made under section 3.5, require a person or partnership referred to in subparagraph *b.5* of the first paragraph of section 3.3 that participates in the management of an investment of a foreign national to hold a quota assigned by the Minister;

“(d) set the minimum quota of the person or partnership;

“(e) determine the terms and conditions for assigning a quota to the person or partnership, in particular by providing a quota calculation formula and determining the value of the parameters;

“(f) prescribe the administrative, monetary or other penalties applicable to a person or partnership that does not comply with the quota assigned by the Minister;

“(g) determine the conditions governing the transfer of a quota.”

349. Section 6.1 of the Act is amended by replacing “\$10,000” in the first paragraph by “\$15,000”.

DIVISION IV

SECURITY PROVIDED BY THE MINISTER OF FINANCE AND PROVISIONS CONCERNING CERTAIN HYPOTHECS

FINANCIAL ADMINISTRATION ACT

350. Section 16.1 of the Financial Administration Act (chapter A-6.001) is replaced by the following sections:

“**16.1.** Incidentally to a transaction effected under the first paragraph of section 16, in particular a reserve, margin or settlement deposit, the Minister may, where the Minister deems it advisable, and in accordance with an instrument entered into by the Minister,

(1) encumber with a movable hypothec with delivery any monetary claim the Minister may exercise and any security or security entitlement, within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002), that the Minister holds;

(2) transfer or receive, without other authorization, an amount of money allowing the person who receives it to extinguish or reduce, in all circumstances described in the instrument and by means of a set-off, the person’s obligation to reimburse that amount.

“**16.2.** Despite article 1672 of the Civil Code and any contrary provision of Chapter III, the set-off may be claimed from each of the parties of a transaction effected under the first paragraph of section 16 or under any of the instruments referred to in section 16.1, provided that one of those instruments authorizes the set-off and sets out the conditions governing it.”

351. Section 17 of the Act is amended by replacing the second paragraph by the following paragraph:

“The person authorized by the Minister to conclude and sign a transaction may make and sign the instrument mentioned in section 16.1, if the instrument is incidental to the transaction.”

352. Section 18 of the Act is amended, in the second paragraph,

(1) by inserting “on a monetary claim or” after “hypothecary rights”;

(2) by adding “and any transfer of an amount of money under subparagraph 2 of that section by the Minister” at the end.

353. Section 19 of the Act is amended

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

“**19.** A transaction effected under section 16, or a hypothec granted or amount of money transferred in accordance with an instrument entered into under section 16.1 is valid, and its validity cannot be contested if the transaction is effected, the hypothec granted or the amount transferred in accordance with section 17, unless the cause of invalidity is set out in the terms of the transaction.”;

(2) by adding the following sentence at the end of the second paragraph: “This also applies to transfers made by the Minister under paragraph 2 of section 16.1.”;

(3) by replacing “or hypothec” in the third paragraph by “or to an instrument provided for in section 16.1”.

CIVIL CODE OF QUÉBEC

354. Article 2684 of the Civil Code of Québec is amended by replacing “Only a person or a trustee” in the first paragraph by “Only a person, partnership or trustee”.

355. Article 2684.1 of the Code is amended by inserting “on a universality of present or future claims in regard to the credit balance of a financial account, within the meaning of articles 2713.1 to 2713.9, as well as” after “grant a hypothec” in the first paragraph, and by replacing “provided the securities or security entitlements are securities or security entitlements that” in the same paragraph by “provided the claims, securities or security entitlements are such as”.

356. Article 2685 of the Code is amended by replacing “Only a person” by “Only a person, partnership or trustee”.

357. Article 2686 of the Code is amended by replacing “Only a person or a trustee” by “Only a person, partnership or trustee”.

358. Article 2692 of the Code is replaced by the following article:

“**2692.** A hypothec securing the performance of obligations of a legal person, partnership or trustee may be granted in favour of the hypothecary representative for all present and future creditors of those obligations. The representative may be one of the creditors or the only creditor of the obligations, or a third person.

The hypothecary representative is appointed by the debtor or grantor or by one of the creditors. The representative is the holder of the hypothec and has the power to exercise all the rights it grants, including that of releasing the

hypothec and consenting to cancellation of its registration in the registers kept at the registry office; in exercising those rights, the representative binds the creditors towards third persons.

The hypothecary representative is replaced, if necessary, under the conditions and subject to the terms specified in the hypothecary or other act that appoints the representative or, in the absence of such an act, as determined by the creditor or creditors. If the representative is replaced, the hypothec and other securities created in the representative's favour subsist in favour of the representative's successor. However, the latter may not exercise the rights relating to a hypothec published by registration until a notice of replacement expressly mentioning the name of the replaced representative is entered in the registers in which the hypothec was so published.

Except in the case of a movable hypothec with delivery, a hypothec in favour of a hypothecary representative must, on pain of absolute nullity, be granted by notarial act *en minute*, regardless of the nature of the obligations whose performance it secures.”

359. The Code is amended by inserting the following before article 2710:

“I.—*Hypothecs on claims in general*”.

360. Article 2711 of the Code is repealed.

361. The Code is amended by adding the following after article 2713:

“II.—*Hypothecs with delivery on certain monetary claims*

“**2713.1.** The requirement that the property be delivered to and held by the creditor in order for a movable hypothec with delivery on a monetary claim to be constituted and set up against third persons may, in the cases provided for in the provisions below, be met by the creditor obtaining control of that claim in accordance with those provisions.

A monetary claim is any claim requiring the debtor to reimburse, return or restore an amount of money or make any other payment in respect of an amount of money, except

(1) a claim represented by a negotiable instrument;

(2) a claim that is a security or security entitlement within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002); and

(3) a claim resulting from the delivery of certain and determinate currency whose repayment, in accordance with the parties' manifest intention, must be made by restitution of the same currency.

“2713.2. A creditor may obtain control of a monetary claim that the grantor of the hypothec has against him or of a monetary claim that the grantor has against a third person.

“2713.3. A creditor obtains control of a monetary claim that the grantor of the hypothec has against him if the grantor has consented to the claim’s securing the performance of an obligation towards the creditor.

“2713.4. A creditor obtains control of a monetary claim that the grantor of the hypothec has against a third person if

(1) the claim relates to the credit balance of a financial account maintained by the third person for the grantor, or the claim relates to an amount of money transferred to the third person to secure the performance of an obligation towards the creditor; and

(2) the creditor has entered into an agreement, called a control agreement, with the third person and the grantor, under which the third person agrees to comply with the creditor’s instructions, without the additional consent of the grantor, as regards the credit balance or the amount of money.

A creditor also obtains control of a monetary claim relating to the credit balance of a financial account if the creditor becomes the account holder.

“2713.5. The third person is not required to enter into a control agreement with the creditor as regards the credit balance or the amount of money, even if the grantor so requests. Nor is the third person required to confirm the existence of such an agreement, unless the grantor so requests.

“2713.6. A financial account is an account, other than a securities account within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002), to which amounts of money are or may be credited and for which the person maintaining the account, being the debtor of the credit balance, undertakes to consider the account holder as being authorized to exercise the rights relating to that balance.

Banks and financial services cooperatives, as well as brokers, trust companies, savings companies and persons who, in the ordinary course of their business, maintain financial accounts for others are persons maintaining a financial account.

“2713.7. Control of a monetary claim is not affected by the fact that the grantor retains the right to give instructions as regards the claim.

The creditor may, at any time, withdraw the grantor’s right. Such a withdrawal is not subject to any notification or registration formality for publication purposes.

“2713.8. A movable hypothec with delivery effected by control of a monetary claim obtained by a creditor ranks ahead of any other movable hypothec encumbering that claim, from the time that control is obtained, regardless of when that other hypothec is published.

If two or more movable hypothecs with delivery are granted on a monetary claim that the grantor has against a third person in favour of creditors each of whom has obtained control of the claim under a control agreement, the hypothecs rank among themselves according to when the third person agreed to comply with the creditor’s instructions.

A hypothec granted on a monetary claim that the grantor has against the creditor ranks ahead of all other hypothecs with delivery effected by control encumbering that claim. However, if the claim relates to the credit balance of a financial account and another creditor has obtained control of the claim by becoming the account holder, that other creditor’s hypothec ranks ahead of the others.

“2713.9. A natural person not carrying on an enterprise may grant a movable hypothec with delivery effected by control of monetary claims only on those claims that the person may, under the prescribed conditions, encumber with a movable hypothec without delivery.”

362. Article 2714.2 of the Code is amended by replacing the second paragraph by the following paragraphs:

“If two or more movable hypothecs with delivery are granted on the same securities in favour of creditors each of whom has obtained control of the securities, the hypothecs rank among themselves according to when the creditors obtained control.

In the case of hypothecs granted on security entitlements, the hypothec granted in favour of the creditor who obtained control of the security entitlements by becoming or by having another person acting for him become the entitlement holder ranks ahead of the others. The hypothecs granted in favour of creditors who obtained control of the security entitlements under a control agreement rank among themselves according to when the securities intermediary agreed to comply with the creditor’s instructions or the instructions of another person acting for the creditor.”

363. Article 2799 of the Code is amended by replacing “hypothecs in favour of a person holding a power of attorney from the creditors to secure payment of bonds or other evidences of indebtedness” in the second paragraph by “hypothecs in favour of a hypothecary representative for present or future creditors to secure performance of the obligations of a legal person, partnership or trustee”.

364. Article 2995 of the Code is amended by replacing “or the cadastral notice for the registration of a right” in the second paragraph by “, the cadastral

notice for the registration of a right or the notice of replacement of a hypothecary representative for present or future creditors”.

365. The Code is amended by inserting the following article after article 2999.1:

“2999.2. A notice of replacement of a hypothecary representative for present or future creditors presented to the Land Registrar must be given by the replaced representative and that representative’s successor, or only by the latter if the notice specifies that the conditions and terms established for the replacement have been met.”

366. The Code is amended by inserting the following before article 3102:

“I.—*Movable securities in general*”.

367. The Code is amended by adding the following after article 3106:

“II.—*Movable securities on certain monetary claims*

“3106.1. Unless a juridical act governing a monetary claim referred to in article 2713.1 relating to the credit balance of a financial account or an amount of money transferred to secure the performance of an obligation towards the creditor expressly specifies the law applicable to it, the validity of a security encumbering such a claim, as well as the publication of the security and the effects of such publication, are governed by the law expressly specified in the juridical act governing the claim as being the law applicable to that act, determined, as regards the validity of the security, at the time the security was created.

If no law is specified in a juridical act governing a claim, the applicable law is

(1) in the case of a claim relating to the credit balance of a financial account, the law of the State in which the establishment expressly mentioned in the act governing the financial account as being the establishment where the account is maintained is located or, if no establishment is expressly mentioned in such an act, the law of the State in which the establishment identified in an account statement as the establishment serving the account holder’s account is located. If no law may be determined from the account statement, the applicable law is the law of the State in which the decision-making centre of the person maintaining the account is located; and

(2) in the case of a claim relating to an amount of money transferred to secure the performance of an obligation towards the creditor, the law of the State in which the decision-making centre of the person to whom the amount of money was transferred is located or, if the person is a natural person, the law of the State in which the person is domiciled.

Publication of the security by registration is, in all cases, governed by the law of the State in which the grantor is domiciled.”

DERIVATIVES ACT

368. Sections 11.1 and 11.2 of the Derivatives Act (chapter I-14.01) are repealed.

ACT RESPECTING THE TRANSFER OF SECURITIES AND THE ESTABLISHMENT OF SECURITY ENTITLEMENTS

369. Section 113 of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002) is amended by adding the following sentence at the end of the second paragraph: “The purchaser may, at any time, withdraw the entitlement holder’s right; such a withdrawal is not subject to any notification or registration formality for publication purposes.”

SECURITIES ACT

370. Section 10.1.1 of the Securities Act (chapter V-1.1) is repealed.

SPECIAL TRANSITIONAL PROVISIONS

371. The new provisions of articles 2684, 2685, 2686 and 2714.2 of the Civil Code, enacted by sections 354, 356, 357 and 362, are declaratory.

The same is true of the new provisions of section 113 of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002), enacted by section 369.

372. Movable hypothecs with delivery effected by the creditor obtaining control of a monetary claim referred to in articles 2713.1 to 2713.9 of the Civil Code, enacted by section 361, may not be cancelled or declared unenforceable against third persons on the grounds that control of the claim, though obtained in the manner provided for in articles 2713.1 to 2713.9 of the Code, was obtained before 1 January 2016.

373. Acts that allow an obligation to reimburse an amount of money to be extinguished or reduced by means of a set-off and that, on 31 December 2015, were enforceable against third persons under section 11.1 or 11.2 of the Derivatives Act (chapter I-14.01) or section 10.1.1 of the Securities Act (chapter V-1.1), retain their effects despite the repeal of those sections.

DIVISION V

FINANCIAL SERVICES COOPERATIVES

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

374. Section 478 of the Act respecting financial services cooperatives (chapter C-67.3) is amended by adding the following paragraph at the end:

“If a financial services cooperative controls a financial institution through a holding company constituted under the Business Corporations Act (chapter S-31.1), the Authority may make the holding company subject to requirements relating to capital, liquid assets and management practices, and to the Authority’s powers with regard to inspections, inquiries, orders, reporting, and the issuing of guidelines and written instructions applicable to the financial institution under the Act respecting insurance (chapter A-32), the Act respecting trust companies and savings companies (chapter S-29.01), the Securities Act (chapter V-1.1) or the Act respecting the Autorité des marchés financiers (chapter A-33.2), as applicable. The Authority must publish its decision in its bulletin.”

CHAPTER XII

FINAL PROVISIONS

375. This Act comes into force on 21 April 2015, except:

(1) section 183, section 184 where it enacts section 8.1 of the Act respecting prescription drug insurance (chapter A-29.01), and sections 185, 186, 188, 192 and 193, which come into force on 20 June 2015;

(2) sections 34 to 73 and 76 to 84, which come into force on 1 September 2015;

(3) section 184 where it enacts section 8.2 of the Act respecting prescription drug insurance, section 187 and paragraphs 2 and 3 of section 189, which come into force on 1 October 2015;

(4) sections 344 to 346, which come into force on 21 October 2015;

(5) sections 355, 359 to 362, 366 to 368 and 370, which come into force on 1 January 2016;

(6) section 89 where it enacts sections 1079.8.19 and 1079.8.29 of the Taxation Act (chapter I-3), which comes into force on 1 February 2016;

(7) sections 140 and 141, section 142 where it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to section 350.51.1 of the Act respecting the Québec sales tax (chapter T-0.1), sections 143, 145 and 146, section 147 where it enacts section 350.51.1 of the Act respecting the Québec sales tax, sections 148 to 151, section 155 except where it amends sections 350.58

and 350.59 of the Act respecting the Québec sales tax to refer to section 350.56.1 of that Act, section 156 and paragraphs 1 and 2 of section 157, which come into force on 1 February 2016 or on the date, if before 1 February 2016 but after 1 September 2015, on which an operator or person referred to in section 350.52.1, enacted by section 148, activates in an establishment a device referred to in section 350.52 of the Act respecting the Québec sales tax with regard to that establishment;

(8) sections 85 and 86, paragraph 2 of section 88, section 89 except where it enacts sections 1079.8.19 to 1079.8.24, 1079.8.29 to 1079.8.37 and 1079.8.39 to 1079.8.42 of the Taxation Act, and sections 90 to 100 and 106 to 139, which come into force on 1 March 2016;

(9) section 6, which comes into force on 1 April 2016;

(10) section 87, paragraph 1 of section 88, section 89 where it enacts sections 1079.8.20 to 1079.8.24, 1079.8.30 to 1079.8.37 and 1079.8.39 to 1079.8.42 of the Taxation Act, and sections 101 to 105, which come into force on 1 September 2016;

(11) section 307, except paragraph 4, which comes into force at the close of the first general meeting of holders of class “A” and class “B” Fondation shares held after 21 April 2015, and section 321, which comes into force at the close of the first general meeting of holders of Fonds de solidarité des travailleurs du Québec (F.T.Q.) shares held after that date; and

(12) sections 25 to 33, which come into force on the date or dates to be set by the Government.

SCHEDULE I
(Section 33)

MINING AND HYDROCARBON CAPITAL FUND

	2015-2016
Revenues	0
Expenditures	0
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
Investments¹	\$250,000,000
Total loans or advances ²	0

¹ Including the assets transferred by section 31.

² To (from) the Financing Fund and the general fund.

SCHEDULE II
(Section 179)

EDUCATIONAL CHILDCARE SERVICES FUND

	2015-2016
Revenues	\$2,325,235,500
Expenditures	<u>\$2,325,235,500</u>
Surplus (Deficit) of the Fiscal Year	<u>0</u>
Ending Cumulative Surplus (Deficit)	0
Investments	\$1,000,000
Total loans or advances ¹	<u>\$162,000,000</u>

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

SCHEDULE III
(Section 272)

TERRITORIES DEVELOPMENT FUND

	2015-2016
Revenues	\$100,000,000
Expenditures	\$100,000,000
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
Investments	0
Total loans or advances ¹	0

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

SCHEDULE IV
(Section 302)

AVENIR MÉCÉNAT CULTURE FUND

	2015-2016
Revenues	\$5,000,000
Expenditures	\$5,000,000
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
Investments	0
Total loans or advances ¹	0

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

AN ACT MAINLY TO IMPLEMENT CERTAIN PROVISIONS OF THE
BUDGET SPEECH OF 4 JUNE 2014 AND RETURN TO A BALANCED
BUDGET IN 2015-2016

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