



NATIONAL ASSEMBLY OF QUÉBEC

SECOND SESSION

FORTY-THIRD LEGISLATURE

Bill 3
(2026, chapter 4)

**An Act to improve the transparency,
governance and democratic process
of various associations
in the workplace**

**Introduced 30 October 2025
Passed in principle 4 December 2025
Passed 2 April 2026
Assented to 2 April 2026**

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EXPLANATORY NOTES

This Act amends the Labour Code and the Act respecting labour relations, vocational training and workforce management in the construction industry in order to prescribe various rules relating to the transparency, governance and democratic process of associations with respect to the employees they represent.

The Act provides that union dues deducted or deducted in advance by the employer include principal dues and optional dues. The Act specifies that the amount of the principal dues may not be established or modified unless it has been authorized by secret ballot by a majority vote of the members concerned who exercise their right to vote. It creates an obligation for certain associations to allow that vote as well as the vote to, among other things, authorize a strike or the signing of a collective agreement to be held over a period of at least 12 hours.

The Act provides that only optional dues may be used to finance the activities included in certain determined categories where those activities are financed by union dues. It states that where an association intends to ask for optional dues to be deducted or deducted in advance, it must present those dues to its members at least once a year, at a meeting. The association must also present to its members the portion relating to principal dues and the portion relating to optional dues that it intends to send to the union, federation or confederation with which it is affiliated or to which it belongs. In addition, the association must make available to every employee it represents, not later than the day of the presentation and for at least a year following the meeting, a document summarizing the contents of the presentation and informing them, in particular, of the procedure by which they may exercise their right to vote on the optional dues. The Act provides that the deduction or advance deduction of optional dues may not be made by the employer unless it has been authorized by a majority vote of the employees that the association represents and who exercise their right to vote during a secret ballot the holding of which is regulated, in particular, by the requirement that the vote be held over a period of at least 12 hours.

Furthermore, the Act sets out an obligation for certain associations to, at a meeting, present to their members their constitution or by-laws as well as any amendments to them and to have them approved, at intervals which must not exceed five years, by a majority

of their members who exercise their right to vote. The Act specifies information that those associations must include in their constitution or by-laws, including information relating to the manner in which meetings are to be called and the quorum at meetings as well as the procedure for exercising a vote by secret ballot. In addition, information relating to the organization with which the association is affiliated or to which it belongs, to the committees or bodies established within the association and to the persons elected to an office within the association must be included in the association's constitution or by-laws.

The Act requires associations to prepare financial statements every year, to make them available to the employees they represent and to provide a copy of them free of charge to the employees who so request. It also provides that certain associations must present to their members, every year, financial statements subjected to verification requirements.

The Act also requires that associations produce every year a report on the use of their financial resources and that some of them present it to their members at a meeting. The Act determines the compulsory content of the report, which must include, in particular, the amount of the principal union dues and that of the optional union dues, the official expenses of each of the persons elected to an office within an association and their remuneration and other benefits they have received, certain expenses and any expenses made using optional dues. The Act creates an obligation for the associations to make the report available and to send it free of charge, on request, to the employees they represent.

The Act provides that contraventions to the new obligations it introduces are to be sanctioned by the application of penal provisions.

Lastly, the Act contains consequential amendments as well as transitional and final provisions.

LEGISLATION AMENDED BY THIS ACT:

- Labour Code (chapter C-27);
- Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);
- Professional Syndicates Act (chapter S-40).

Bill 3

AN ACT TO IMPROVE THE TRANSPARENCY, GOVERNANCE AND DEMOCRATIC PROCESS OF VARIOUS ASSOCIATIONS IN THE WORKPLACE

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

LABOUR CODE

1. The Labour Code (chapter C-27) is amended by inserting the following section after section 13:

“**13.1.** No person shall use intimidation or threats against an employee or, if applicable, a member who expresses himself during a meeting or vote held by the certified association representing him.”

2. The Code is amended by inserting the following section after section 20.1:

“**20.1.1.** The amount of the principal union dues shall not be established or modified unless it has been authorized by secret ballot decided by a majority vote of the members of the certified association who are comprised in the bargaining unit and who exercise their right to vote.”

3. The Code is amended by inserting the following sections after section 20.3:

“**20.3.1.** The notice calling a meeting being held by a certified association must state the date, time and place of the meeting. The notice must also state the agenda and be sent to each of the members.

“**20.3.2.** The certified association must allow a vote by secret ballot provided for in sections 20.1 to 20.3 to be held over a period of at least 12 hours.

“**20.3.3.** The constitution or by-laws of the certified association must provide the following information:

- (1) the manner in which meetings are to be called;
- (2) the procedure for exercising a vote by secret ballot;
- (3) the quorum for meetings; and
- (4) the terms and conditions for reviewing the constitution or by-laws.

They must also provide, if applicable,

(1) the name of the union, federation or confederation, whose head office is situated in Québec, with which the association is affiliated or to which it belongs and a description of its structure;

(2) the names of the committees or bodies established within the association as well as a description of their composition and respective role;

(3) the number of persons elected to an office within the association, a description of the mandate of each of those persons and the duration of each mandate; and

(4) the procedure for informing employees of the names of the persons elected to an office within the association.

“20.3.4. The constitution or by-laws of the certified association and any amendments to them must be presented to the members at a meeting and be approved by a majority of the members who are comprised in the bargaining unit and who exercise their right to vote.

The constitution or by-laws must be reviewed and, if applicable, amended in accordance with the first paragraph at the intervals provided for by the constitution or by-laws, which must not exceed a period of five years.

Despite the first paragraph, the certified association may make amendments to its constitution or by-laws in order to comply with the second paragraph of section 20.3.3 and to correct clerical errors or errors of form, expression or calculation.”

4. Section 20.4 of the Code is amended by replacing “section 20.2 or 20.3” by “sections 20.1.1 to 20.3.4”.

5. Section 20.5 of the Code is amended by replacing “20.3” by “20.3.4”.

6. Section 47 of the Code is amended by inserting “, which includes the amount of the principal dues and, if applicable, the amount of the optional dues” at the end of the first paragraph.

7. The Code is amended by inserting the following sections after section 47:

“47.0.1. Where they are financed by union dues, the activities of a certified association or of a union, federation or confederation with which a certified association is affiliated or to which it belongs, included in the following categories, must be financed exclusively by optional dues:

(1) any contestation, in a civil, administrative, penal or criminal case, of the operability, constitutionality or validity of a provision of an Act, a regulation, a government order or a ministerial order or any contribution to such a

contestation, including a contribution made prior to such a contestation, except where the contestation is made as part of representing an employee in connection with the application of the employee's collective agreement or document in lieu thereof or where the contestation is invoked as a defence; and

(2) any advertising campaign, excluding a campaign intended for members, or any participation in a social movement, where the advertising campaign or social movement concerns, in whole or in part, a subject that is political and partisan in nature, a case referred to in subparagraph 1 or a subject that is unrelated to conditions of employment or to the represented employees' collective agreement or document in lieu thereof.

Subparagraph 2 of the first paragraph does not apply to contributions for charitable purposes nor to the activities of a certified association or of a union, federation or confederation with which a certified association is affiliated or to which it belongs that concern its rights or obligations in connection with its formation or management.

If they are financed by union dues, all expenditures related to the carrying out of an activity referred to in subparagraph 1 or 2 of the first paragraph, including, in particular, salaries, professional services fees, accommodation, travel or meal expenses or any other related expenses, must be financed by optional dues.

“47.0.2. A certified association must present to its members, at least once a year at a meeting,

(1) the amount of the optional union dues it wishes to include in the amount of the union dues it specifies to the employer as well as the portion of the amount of the optional dues it intends to allocate to each of the two categories of activities referred to in subparagraphs 1 and 2 of the first paragraph of section 47.0.1 that it identifies; and

(2) the amount of the union dues it intends to send to the union, federation or confederation with which it is affiliated or to which it belongs, identifying the portion relating to the principal dues and the portion relating to the optional dues.

Not later than the day of the meeting and for at least one year following the meeting, the certified association must make available, on its website or by any other appropriate means, to the employees comprised in the bargaining unit it represents, a document summarizing the content of the presentation and informing them of the procedure by which they may exercise their right to vote on the optional dues and of the time at which the vote is to be held. Employees who wish to avail themselves of their right to vote must send to the certified association of the bargaining unit representing them the information necessary for the exercise of their right to vote.

“47.0.3. A certified association may include optional dues in the amount of the union dues it specifies to the employer for the purposes of the amount to be withheld from the salary of every employee under section 47.

The amount of the optional dues must be authorized, at least once a year, by secret ballot, by a majority vote of the employees who are comprised in the bargaining unit and who exercise their right to vote.

The ballot is to be held within 30 days following the presentation made to the members under section 47.0.2. Employees must be given a period of at least 12 hours to exercise their right to vote.

The decision made by a majority of the employees in accordance with this section takes effect on the day on which the presentation provided for in section 47.0.2 was held and applies to all of the employees comprised in the bargaining unit, regardless of their hiring date.

“47.0.4. A certified association and a union, federation or confederation with which a certified association is affiliated or to which it belongs are prohibited from making an expenditure using principal union dues for an activity referred to in section 47.0.1.

“47.0.5. Failure to comply with sections 47.0.1 to 47.0.4 shall give rise to the application of Chapter IX only.”

8. Section 47.1 of the Code is replaced by the following sections:

“47.1. A certified association must, every year, prepare its financial statements and present them to its members at a meeting.

A certified association to which an amount of \$250,000 to \$500,000 is remitted annually as union dues must submit its financial statements to a review engagement and a certified association to which an amount of more than \$500,000 is remitted annually as union dues must submit its financial statements to an audit engagement. Those associations must also prepare their financial statements in accordance with generally accepted accounting principles.

A certified association must provide a copy of its financial statements free of charge to any employee comprised in the bargaining unit the association represents who so requests. It must also make the financial statements available free of charge on its website or by any other appropriate means to every employee comprised in the bargaining unit it represents.

A union, federation or confederation with which a certified association is affiliated or to which it belongs must, every year, prepare its financial statements in accordance with generally accepted accounting principles and submit them to an audit engagement. The union, federation or confederation must also provide a copy of its financial statements free of charge to an employee who so requests and who is a member of the certified association that is affiliated

with it or belongs to it and must make the financial statements available free of charge on its website or by any other appropriate means to every employee comprised in the bargaining unit of the certified association that is affiliated with it or belongs to it.

“47.1.1. A certified association must, every fiscal year, produce and present to its members, at a meeting, a report on the use of its financial resources for the preceding fiscal year stating, if applicable,

(1) the amount of the principal union dues and, if applicable, the amount of the optional union dues deducted from the salary of the employees as well as any amount deducted for a determined purpose and duration, whether that amount is in the nature of principal or optional dues;

(2) the amount that is remitted annually to the association as union dues for the purposes of the third paragraph of section 47 as well as the amount sent as dues to the union, federation or confederation with which the association is affiliated or to which it belongs as well as the portion of that amount that relates to the optional dues, if applicable;

(3) the name and title of each of the persons elected to an office within the association and those of the non-elected person exercising the highest authority within the association as well as the remuneration that has been paid to them by the association and the other benefits they have received;

(4) the total expenses borne by the association, including accommodation, travel and meal expenses

(a) for each of the persons elected to an office within the association and for the non-elected person exercising the highest authority within the association, and

(b) for all of the other persons for whom such expenses were paid;

(5) a summary of the activities financed by the optional dues and a breakdown of the associated expenses;

(6) a list of the expenses, other than those referred to in subparagraphs 4 and 5, which mentions the object of each of them, in the case of

(a) expenses exceeding \$5,000 made by a certified association to which an amount of \$500,000 or less is remitted annually as union dues,

(b) expenses exceeding \$10,000 made by a certified association to which an amount of more than \$500,000 is remitted annually as union dues, and

(c) expenses exceeding \$25,000 made by a union, federation or confederation; and

(7) any other information that the certified association considers useful to its members.

A copy of the report must be sent free of charge to any employee comprised in the bargaining unit the certified association represents who so requests. The certified association must also make the report available free of charge on its website or by any other appropriate means to every employee comprised in the bargaining unit it represents.

A union, federation or confederation with which an association is affiliated or to which it belongs must, every fiscal year, produce a report on the use of its financial resources for the preceding fiscal year. A copy of the report must be sent free of charge to any employee who is a member of such an association and who so requests. The report must also be made available free of charge on the website of the union, federation or confederation or by any other appropriate means to every employee comprised in the bargaining unit of the certified association that is affiliated with it or belongs to it.

“47.1.2. Failure to comply with sections 47.1 and 47.1.1 shall give rise to the application of Chapter IX only.

“47.1.3. Each year during the presentation referred to in section 47.1, the certified association makes its financial statements public if so authorized by a majority vote of the members of the certified association who are comprised in the bargaining unit and who exercise their right to vote.

The union, federation or confederation with which the certified association is affiliated or to which it belongs decides, each year, whether it is advisable to make its financial statements public.”

9. The Code is amended by inserting the following section after section 143:

“143.0.1. Any person who contravenes section 13.1 is guilty of an offence and liable to a fine of \$2,500 to \$25,000 for each day or part of a day during which the offence continues.”

10. The Code is amended by inserting the following section after section 146:

“147. Any credited association, union, federation or confederation that contravenes section 47.0.4 is liable to a fine of \$5,000 to \$50,000.”

11. Section 148 of the Code is amended

(1) by replacing “a provision of section 20.2 or 20.3” by “any of the provisions of sections 20.1.1 to 20.3.4, 47.1 or 47.1.1”;

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

“Penal proceedings for an offence under a provision of sections 47.0.1 to 47.0.4, instituted in accordance with article 10 of the Code of Penal Procedure, may be instituted only by an employee included in the bargaining unit of the certified association.”

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

12. Section 38 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended by inserting “, which shall include the amount of the principal assessment and, if applicable, the amount of the optional assessment,” after “union assessment”.

13. The Act is amended by inserting the following sections after section 38:

“38.1. Where they are financed by union assessments, the activities of an association contemplated in subparagraph *a* or *b* of the first paragraph of section 1, an association of employees affiliated with a representative association, the Centrale des syndicats démocratiques (CSD), the Confédération des syndicats nationaux (CSN) or the Fédération des travailleurs et travailleuses du Québec (FTQ), included in the following categories, must be financed exclusively by optional assessments:

(1) any contestation, in a civil, administrative, penal or criminal case, of the operability, constitutionality or validity of a provision of an Act, a regulation, a government order or a ministerial order or any contribution to such a contestation, including a contribution made prior to such a contestation, except where the contestation is made as part of representing an employee in connection with the application of the employee’s collective agreement or document in lieu thereof or where the contestation is invoked as a defence; and

(2) any advertising campaign, excluding a campaign intended for members, or any participation in a social movement, where the advertising campaign or the social movement concerns, in whole or in part, a subject that is political and partisan in nature, a case referred to in subparagraph 1 or a subject that is unrelated to conditions of employment or to the represented employees’ collective agreement or document in lieu thereof.

Subparagraph 2 of the first paragraph does not apply to contributions for charitable purposes nor to the activities of an association contemplated in subparagraph *a* or *b* of the first paragraph of section 1 or of an association of employees affiliated with a representative association that concern its rights or obligations related to its formation or management.

If they are financed by union assessments, all expenditures related to the carrying out of an activity referred to in subparagraph 1 or 2 of the first paragraph, including, in particular, salaries, professional services fees, accommodation, travel or meal expenses or any other related expenses, must be financed by optional assessments.

“38.2. An association contemplated in subparagraph *a* or *b* of the first paragraph of section 1 or an association of employees affiliated with a representative association must present to its members, at least once a year at a meeting,

(1) the amount of the optional assessment it wishes to include in the amount of the union assessment as well as the portion of the optional assessment it intends to allocate to each of the two categories of activities referred to in subparagraphs 1 and 2 of the first paragraph of section 38.1 that it identifies; and

(2) the amount of the union assessments it intends to send, if applicable, to the representative association with which it is affiliated, the Centrale des syndicats démocratiques (CSD), the Confédération des syndicats nationaux (CSN) or the Fédération des travailleurs et travailleuses du Québec (FTQ), identifying the portion relating to the principal assessment and the portion relating to the optional assessment.

Not later than the day of the meeting and for at least one year following the meeting, the association must make available to its members, on its website or by any other appropriate means, a document summarizing the content of the presentation and informing them of the procedure by which they may exercise their right to vote on the optional assessment and of the time at which the vote is to be held.

“38.3. An association contemplated in subparagraph *a* or *b* of the first paragraph of section 1 or an association of employees affiliated with a representative association may include an optional assessment in the amount of the assessment it indicates to the employer for the purposes of the amount to be deducted in advance from the salary of every employee under section 38.

The amount of the optional assessment must be authorized, at least once a year, by secret ballot, by a majority of the members who exercise their right to vote.

The ballot is to be held within 30 days following the presentation provided for in the second paragraph of section 38.2. Members must be given a period of at least 12 hours to exercise their right to vote.

The decision made by a majority of the members in accordance with this section takes effect on the day on which the presentation provided for in section 38.2 was held and applies to all of the employees, regardless of their hiring date.”

14. Section 93.1 of the Act is amended by replacing “Such associations are required to” in the second paragraph by “Subject to section 93.1.1, such associations must”.

15. The Act is amended by inserting the following sections after section 93.1:

“93.1.1. An association contemplated in subparagraph *a* or *b* of the first paragraph of section 1 and an association of employees affiliated with a representative association must, every year, prepare their financial statements and present them to their members at a meeting.

Such an association to which an amount of \$250,000 to \$500,000 is remitted annually as union assessments must submit its financial statements to a review engagement and such an association to which an amount of more than \$500,000 is remitted annually as union assessments must submit its financial statements to an audit engagement. Those associations must also prepare their financial statements in accordance with generally accepted accounting principles.

Such an association must also provide a copy of its financial statements free of charge to any member who so requests and must make the financial statements available to every member free of charge on its website or by any other appropriate means.

The Centrale des syndicats démocratiques (CSD), the Confédération des syndicats nationaux (CSN) and the Fédération des travailleurs et travailleuses du Québec (FTQ) must, every year, prepare their financial statements in accordance with generally accepted accounting principles and submit them to an audit engagement. They must also provide on request a copy of their financial statements free of charge to any member of a representative association affiliated with them or belonging to them and, if applicable, to any member of an association of employees affiliated with that representative association as well as make the financial statements available free of charge on their website or by any other appropriate means to every member of those associations.

“93.1.2. A representative association and an association of employees affiliated with such an association must, every fiscal year, produce and present to their members at a meeting a report on the use of their financial resources for the preceding fiscal year stating, if applicable,

(1) the amount of the principal assessment and, if applicable, the amount of the optional assessment deducted in advance from the salary of employees as well as any other amount deducted for a determined purpose and duration, whether that amount is in the nature of a principal or optional assessment;

(2) the amount that is remitted annually to the association as union assessments for the purposes of the second paragraph of section 93.1.1 as well as the amount sent as assessments to the union, federation or confederation with which the association is affiliated or to which it belongs as well as the portion of that amount that relates to the optional assessment, if applicable;

(3) the name and title of each of the persons elected to an office within the association and those of the non-elected person exercising the highest authority within the association as well as the remuneration that has been paid to them by the association and the other benefits they have received;

(4) the total expenses borne by the association, including accommodation, travel and meal expenses

(a) for each of the persons elected to an office within the association and for the non-elected person exercising the highest authority within the association, and

(b) for all of the other persons for whom such expenses were paid;

(5) a summary of the activities financed by the optional assessments and a breakdown of the associated expenses;

(6) a list of the expenses, other than those referred to in subparagraphs 4 and 5, which mentions the object of each of them, in the case of

(a) expenses exceeding \$5,000 made by a representative association and an association of employees affiliated with such an association that is remitted annually an amount of \$500,000 or less as assessments,

(b) expenses exceeding \$10,000 made by a representative association and an association of employees affiliated with such an association that is remitted annually an amount of more than \$500,000 as assessments, and

(c) expenses exceeding \$25,000 made by a union, federation or confederation; and

(7) any other information that the association considers useful to its members.

A copy of the report must be sent free of charge to any member who so requests.

The Centrale des syndicats démocratiques (CSD), the Confédération des syndicats nationaux (CSN) and the Fédération des travailleurs et travailleuses du Québec (FTQ) must, every fiscal year, produce a report on the use of their financial resources for the preceding fiscal year. They must also make a copy available free of charge on their website or by any other appropriate means to the members of the representative associations affiliated with them or belonging to them and, if applicable, to the associations of employees affiliated with those representative associations.

“93.1.3. Each year during the presentation of the financial statements referred to in section 93.1.1, an association referred to in subparagraph *a* or *b* of the first paragraph of section 1 and an association of employees affiliated with a representative association make their financial statements public if so authorized by a majority vote of their members who exercise their right to vote.

An association referred to in the fourth paragraph of section 93.1.1 decides, each year, whether it is advisable to make its financial statements public.”

16. Section 96 of the Act is amended

(1) by replacing “the fixing” in paragraph *a* by “establishing or modifying”;

(2) by adding the following at the end:

“(f) the procedure for exercising a vote by secret ballot must be provided therein;

“(g) the terms and conditions, including the frequency, for reviewing the constitution or constituting contract must be provided therein; and

“(h) the quorum for meetings must be provided therein.

The constitution or constituting contract must also state, if applicable,

(a) the name of the union, federation or confederation, whose head office is situated in Québec, with which the association is affiliated or to which it belongs as well as a description of its structure;

(b) the names of the committees or bodies established within the union or the group of employees as well as a summary description of their composition and respective role;

(c) the number of persons elected to an office within the union or the group of employees, a description of the mandate of each of those persons and the duration of each mandate; and

(d) the procedure for informing employees of the names of the persons elected to an office within the association.”

17. The Act is amended by inserting the following sections after section 96:

“97. The constitution of a professional union representing construction employees as well as any constituting contract of a group of construction employees not constituted as a legal person and any amendments to them must be presented to the members, at a meeting, and be approved by a majority of the members who exercise their right to vote.

The constitution or constituting contract must be revised and, if applicable, amended in accordance with the first paragraph at the intervals provided for therein, which must not exceed a period of five years.

Despite the first paragraph, amendments to the constitution or the constituting contract may be made in order to comply with the obligations provided for in the second paragraph of section 96 and to correct clerical errors or errors of form, expression or calculation.

“97.1. A professional union representing construction employees and a group of construction employees not constituted as a legal person must allow a vote by secret ballot for the election of persons to a management position, for a strike, for the approval or rejection of a draft collective agreement as well as for the principal union assessment to be held over a period of at least 12 hours.

“97.2. The amount of the principal union assessment shall not be established or modified unless it has been authorized, by secret ballot, by a majority vote of the members who exercise their right to vote.

“97.3. The notice calling a meeting must state the date, time and place of the meeting. The notice must also state the agenda and be sent to each of the members.”

18. The Act is amended by inserting the following section after section 113.4:

“114. An association contemplated in subparagraph *a* or *b* of the first paragraph of section 1, an association of employees affiliated with a representative association, the Centrale des syndicats démocratiques (CSD), the Confédération des syndicats nationaux (CSN) and the Fédération des travailleurs et travailleuses du Québec (FTQ) are prohibited from making an expenditure using principal assessments for an activity referred to in section 38.1.

Any contravention of the first paragraph renders its author liable to a fine of \$5,000 to \$50,000.”

PROFESSIONAL SYNDICATES ACT

19. Section 29 of the Professional Syndicates Act (chapter S-40) is amended by inserting “except those of the Labour Code (chapter C-27) and the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20),” after “Notwithstanding any contrary legislative provision,”.

TRANSITIONAL AND FINAL PROVISIONS

20. The rules relating to financial statements that are set out in section 47.1 of the Labour Code (chapter C-27), enacted by section 8 of this Act, in section 93.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), amended

by section 14 of this Act, and in section 93.1.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 15 of this Act, apply from the fiscal year following the fiscal year in progress on 2 April 2026.

21. The rules relating to the report on the use of financial resources that are set out in section 47.1.1 of the Labour Code (chapter C-27), enacted by section 8 of this Act, and in section 93.1.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), enacted by section 15 of this Act, apply, for the first time, from the fiscal year following the fiscal year in progress on 2 April 2026. However, the period covered by that first report must begin on that date.

22. From 2 April 2026, any dues deducted under section 47 of the Labour Code (chapter C-27), amended by section 6 of this Act, or assessments deducted in advance under section 38 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), amended by section 12 of this Act, are considered to be principal dues or assessments established in accordance with section 20.1.1 of the Labour Code, enacted by section 2 of this Act, or with section 97.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 17 of this Act, as long as no deduction of optional dues or assessments has been authorized in accordance with section 47.0.3 of the Labour Code, enacted by section 7 of this Act, or with section 38.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 13 of this Act.

23. The rules relating to the vote provided for in section 20.1.1 of the Labour Code (chapter C-27), enacted by section 2 of this Act, and those of section 97.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), enacted by section 17 of this Act, do not apply where a first vote on the optional dues or assessments is held in accordance with the provisions of section 47.0.3 of the Labour Code, enacted by section 7 of this Act, or with those of section 38.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 13 of this Act, and the resulting amount deducted or deducted in advance by the employer remains the same as the amount deducted or deducted in advance from the salary of employees on 1 April 2026. In such a case, the amount of the principal dues or assessments corresponds to the difference between the amount deducted or deducted in advance on that date and the amount of such optional dues or assessments.

24. Not later than nine months after 2 April 2026, every certified association, every representative association or, where applicable, every association of employees affiliated with a representative association and every union, federation and confederation with which a certified association or a representative association is affiliated or to which it belongs must make available to the represented employees, on their website or by any other appropriate means, a

document presenting the amount of the union dues or assessments they held on 1 April 2026 and, where applicable, the portion of that amount that they allocate to the financing of each of the two categories of activities referred to in subparagraphs 1 and 2 of the first paragraph of section 47.0.1 of the Labour Code (chapter C-27), enacted by section 7 of this Act, or in subparagraphs 1 and 2 of the first paragraph of section 38.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), enacted by section 13 of this Act, that they identify.

The union dues or assessments may be used, until they are exhausted, in accordance with the rules applicable on 1 April 2026.

However, where the union dues or assessments are used for the purpose of financing the identified categories, the annual report on the use of the financial resources must include a summary of the activities financed and a breakdown of the associated expenses, until the dues or assessments are exhausted.

25. Until 2 October 2026, any principal dues or assessments may be used for the purpose of financing activities referred to in subparagraphs 1 and 2 of the first paragraph of section 47.0.1 of the Labour Code (chapter C-27), enacted by section 7 of this Act, or in subparagraphs 1 and 2 of the first paragraph of section 38.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), enacted by section 13 of this Act.

26. On the expiry of the period referred to in section 25 of this Act and subject to the second paragraph of section 24 of this Act, the financing of an activity referred to in subparagraphs 1 and 2 of the first paragraph of section 47.0.1 of the Labour Code (chapter C-27), enacted by section 7 of this Act, or in subparagraphs 1 and 2 of the first paragraph of section 38.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), enacted by section 13 of this Act, may, if the financing was already in progress on 1 April 2026, be continued using principal dues or assessments in accordance with the rules applicable under section 25, but must end not later than, as applicable,

(1) the date of the judgment or the decision terminating the proceeding in progress, regardless of whether the judgment or decision has become final, or the date of the act terminating the proceeding in progress; or

(2) the date of termination of the contract or agreement, where an activity is carried on under that contract or agreement and that contract or agreement provides for a date of termination.

The financing through the use of principal dues or assessments of any activity carried on under a contract or agreement in progress on 1 April 2026 and that does not provide for a date of termination ends on 2 October 2026.

27. Any association of employees, representative association or association of employees affiliated with the representative association, or union, federation or confederation with which a certified association or a representative association is affiliated or to which it belongs that contravenes a provision of section 21, 24 or 26 of this Act is liable to a fine of \$1,500 to \$7,500.

28. The provisions of this Act come into force on 2 April 2026, except those of section 3 insofar as they enact sections 20.3.3 and 20.3.4 of the Labour Code (chapter C-27), those of section 7 insofar as they enact section 47.0.4 of the Labour Code, those of section 16, those of section 17 insofar as they enact section 97 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) and those of section 18, which come into force on 2 October 2026.

