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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 41  
(2020, chapter 5)

**An Act respecting mainly the  
implementation of certain provisions  
of the Budget Speeches of  
17 March 2016, 28 March 2017,  
27 March 2018 and 21 March 2019**

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**Introduced 31 October 2019  
Passed in principle 7 November 2019  
Passed 17 March 2020  
Assented to 17 March 2020**

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## EXPLANATORY NOTES

*This Act amends or enacts various legislative provisions mainly to implement certain measures contained in the Budget Speeches delivered on 17 March 2016, 28 March 2017, 27 March 2018 and 21 March 2019.*

*The additional contribution payable for educational childcare services is abolished.*

*The Act to facilitate the payment of support is amended to allow the Minister of Revenue, on receiving a request from the support collector of a designated state, province or territory, to conduct an administrative seizure on a third person situated in Québec if the third person owes an amount to a debtor of support.*

*An obligation is introduced to obtain a certificate from Revenu Québec for maintenance work contracts carried out in public buildings.*

*Food truck operators will be subjected to the rules concerning sales recording modules.*

*Certain rules relating to summary appeals in taxation matters are amended, particularly to increase the eligibility thresholds for seeking a remedy before the Small Claims Division of the Court of Québec and offer free access to mediation.*

*The Minister of Revenue is entrusted with the application of the Money-Services Businesses Act.*

*The Act respecting the Agence du revenu du Québec is amended*

*(1) to allow, in certain circumstances, for the retention of a member of the board of directors who leaves a position with a government department or agency to which the Agence du revenu du Québec provides services;*

*(2) to harmonize the remuneration granted to the chairs of the Agency's board committees; and*

*(3) to ensure that the authorization allowing employees to sign certain deeds, documents and writings of the Agency is granted from now on by means of an administrative act.*

*The Act enacts the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund, which establishes the broad parameters of the Financial Assistance for Investment Program under which enterprises carrying out an eligible project will be able to obtain financial assistance applicable in the form of a partial payment of their electricity bills. The new Act also provides that the Minister of Finance will administer the program, determine its specific eligibility requirements and, if the Minister considers it necessary, create various components. In addition, that Act establishes the Special Contracts and Financial Assistance for Investment Fund, which is dedicated to financing the program.*

*The amount taken from the proceeds of the tobacco tax to finance the Sports and Physical Activity Development Fund and the Québec Cultural Heritage Fund is increased and budget-funded bodies are allowed to transfer sums to the Tourism Partnership Fund.*

*With respect to certain public bodies and state-owned enterprises,*

*(1) a framework is provided for the budget planning of bodies other than budget-funded bodies. As a result, the Minister of Finance and the Chair of the Conseil du trésor may jointly propose to the Conseil du trésor multi-year budgetary policy directions, common to all such bodies or specific to each, which are to be forwarded to them, once approved, through their respective minister responsible. Each of the ministers is entrusted with the power to establish directives relating, in particular, to the forwarding and form of an annual budget. The bodies must adopt an annual budget and multi-year budgetary estimates and forward them to their respective minister responsible. In addition, the Conseil du trésor will have the responsibility to approve the multi-year budgetary estimates and the ministers will be required to ensure that the bodies under their responsibility meet their annual budget and their multi-year budgetary estimates;*

*(2) the constituting Acts of certain bodies of which the Minister of Finance is a shareholder are amended to allow the bodies to acquire loan securities issued by that Minister;*

*(3) the Act respecting the governance of state-owned enterprises is amended so that the Auditor General is no longer responsible for carrying out the performance assessment measures adopted by the board of directors of certain state-owned enterprises and is no longer required to appoint independent firms to carry out such measures on the Auditor General's behalf;*

*(4) it is prohibited to grant a performance-based bonus or variable pay, for the fiscal year beginning in 2016 or for subsequent fiscal years, to certain persons appointed by the Government or the National Assembly where those persons' instrument of appointment or the conditions of employment annexed to it make the Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein applicable, in whole or in part, to them;*

*(5) the end date of the fiscal period of the Société de la Place des Arts de Montréal and of the fiscal year of the Société de télédiffusion du Québec is amended to make the fiscal period or year correspond to the Government's fiscal year;*

*(6) the Act respecting municipal taxation is amended to maintain property tax, municipal tax, school tax or business tax exemptions should the Government or any mandatary of the State exercise its option to acquire the Caisse de dépôt et placement du Québec's interest in a limited partnership that owns, leases or operates a transportation infrastructure; and*

*(7) the Act respecting Financement-Québec is amended to, among other things, change the composition of the board of directors of Financement-Québec, review the list of bodies entitled to obtain its services and eliminate the requirement to hold an annual meeting of shareholders.*

*The Act respecting the legal publicity of enterprises is amended*

*(1) to allow the Québec enterprise registrar to require information or documents to validate the accuracy of the declarations deposited in the enterprise register;*

*(2) to set the prescription period of penal proceedings to one year after the date on which the prosecutor becomes aware of the commission of the offence, such period not exceeding more than five years from the date of the commission of the offence;*

*(3) to entrust the minister responsible with the power to waive the payment of fees, penalties or charges in certain circumstances; and*

*(4) to allow more bodies to enter into an agreement to obtain from the registrar information contained in the register.*

*With respect to matters concerning the financial sector,*

*(1) certain provisions of the Civil Code relating to the insurance coverage of divided co-ownerships are amended;*

*(2) the Act constituting Capital régional et coopératif Desjardins is amended to introduce new governance rules and rules governing the approval of investments; and*

*(3) the Act respecting Nasdaq stock exchange activities in Québec is repealed.*

*Under the Act,*

*(1) a rule rounding penal contributions to the nearest dollar is added to the Code of Penal Procedure;*

*(2) the Consumer Price Index to which several Acts and regulations refer is harmonized to exclude recreational cannabis;*

*(3) diesel used for purposes other than transportation is excluded in calculating the annual duty payable into the Green Fund under the Act respecting the Régie de l'énergie for the period from 13 June 2013 to 1 January 2015;*

*(4) the definition of the debt representing the accumulated deficits provided for in the Act to reduce the debt and establish the Generations Fund is rendered compliant with that provided for in the public accounts and the portion of advances made to the financing fund and used to fund government enterprises and bodies excluded from the Government's reporting entity is to be included in calculating the gross debt under that Act;*

*(5) the Minister of Finance is allowed to delegate the power to prescribe forms concerning the information to be furnished by clients of the book based system under the responsibility of Épargne Placements Québec;*

*(6) Revenu Québec is allowed to send to the Minister of Municipal Affairs and Housing information that is required to carry out its mandate relating to the Government's financial transfers to municipalities;*

*(7) the borrowing powers provided for in the Act respecting the Ministère des Relations internationales and the Act respecting the Ministère du Conseil exécutif are withdrawn;*

*(8) certain provisions of the Act respecting the Ministère des Finances and the Auditor General Act relating to the pre-election report are clarified to ensure that they are in conformity with the accounting standards and the practice implemented in preparing the first pre-election report;*

*(9) certain duties relating to licences for drawings and reunion permits collected by the Régie des alcools, des courses et des jeux are regularized;*

*(10) the Act respecting the Ministère des Transports is amended to add the financing of active transportation infrastructures to the purposes to which the sums in the Land Transportation Network Fund may be allocated; and*

*(11) the coming into force of the provisions eliminating the identification of alcoholic beverage containers provided for in the Act to modernize the legal regime applicable to liquor permits and to amend various other legislative provisions with regard to alcoholic beverages is postponed to a date to be set by the Government.*

*Lastly, the Act contains transitional and consequential provisions required for its application.*

**LEGISLATION AMENDED BY THIS ACT:**

- Civil Code of Québec;
- Financial Administration Act (chapter A-6.001);
- Tax Administration Act (chapter A-6.002);
- Public Administration Act (chapter A-6.01);
- Act respecting the Agence du revenu du Québec (chapter A-7.003);
- Act respecting legal aid and the provision of certain other legal services (chapter A-14);
- Act respecting the Autorité des marchés publics (chapter A-33.2.1);
- Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3);
- Building Act (chapter B-1.1);

- Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2);
- Act constituting Capital régional et coopératif Desjardins (chapter C-6.1);
- Act respecting the Centre de la francophonie des Amériques (chapter C-7.1);
- Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1);
- Act respecting the Centre de services partagés du Québec (chapter C-8.1.1);
- Code of Penal Procedure (chapter C-25.1);
- Professional Code (chapter C-26);
- Act respecting the national capital commission (chapter C-33.1);
- Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02);
- Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1);
- James Bay Region Development Act (chapter D-8.0.1);
- Act respecting the regulation of the financial sector (chapter E-6.1);
- Money-Services Businesses Act (chapter E-12.000001);
- Act respecting Financement-Québec (chapter F-2.01);
- Act respecting municipal taxation (chapter F-2.1);
- Act respecting the Fonds d’aide aux actions collectives (chapter F-3.2.0.1.1);
- Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003);
- Act respecting the governance of state-owned enterprises (chapter G-1.02);

- Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1);
- Hydro-Québec Act (chapter H-5);
- Taxation Act (chapter I-3);
- Public Infrastructure Act (chapter I-8.3);
- Act respecting the Institut de la statistique du Québec (chapter I-13.011);
- Act respecting the Institut de tourisme et d’hôtellerie du Québec (chapter I-13.02);
- Act respecting the Institut national d’excellence en santé et en services sociaux (chapter I-13.03);
- Act respecting Institut national de santé publique du Québec (chapter I-13.1.1);
- Act respecting the Institut national des mines (chapter I-13.1.2);
- Act respecting administrative justice (chapter J-3);
- Act respecting lotteries, publicity contests and amusement machines (chapter L-6);
- Act respecting the Ministère de l’Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1);
- Act respecting the Ministère de la Culture et des Communications (chapter M-17.1);
- Act respecting the Ministère des Finances (chapter M-24.01);
- Act respecting the Ministère des Relations internationales (chapter M-25.1.1);
- Act respecting the Ministère des Transports (chapter M-28);
- Act respecting the Ministère du Conseil exécutif (chapter M-30);
- Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (chapter M-30.001);
- Act respecting the Ministère du Tourisme (chapter M-31.2);



- National Museums Act (chapter M-44);
- Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2);
- Act to facilitate the payment of support (chapter P-2.2);
- Act respecting liquor permits (chapter P-9.1);
- Police Act (chapter P-13.1);
- Act respecting the legal publicity of enterprises (chapter P-44.1);
- 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);
- Fire Safety Act (chapter S-3.4);
- Educational Childcare Act (chapter S-4.1.1);
- Act respecting pre-hospital emergency services (chapter S-6.2);
- Act respecting the James Bay Native Development Corporation (chapter S-9.1);
- Act respecting the Société de développement des entreprises culturelles (chapter S-10.002);
- Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03);
- Act respecting the Société de télédiffusion du Québec (chapter S-12.01);
- Act respecting the Société des alcools du Québec (chapter S-13);
- Act respecting the Société des établissements de plein air du Québec (chapter S-13.01);
- Act respecting the Société des loteries du Québec (chapter S-13.1);
- Act respecting the Société des Traversiers du Québec (chapter S-14);

- Act respecting the Société du Centre des congrès de Québec (chapter S-14.001);
- Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001);
- Act respecting the Société du Plan Nord (chapter S-16.011);
- Act respecting the Société québécoise d’information juridique (chapter S-20);
- Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act respecting Transition énergétique Québec (chapter T-11.02);
- Act to establish the Administrative Labour Tribunal (chapter T-15.1);
- Auditor General Act (chapter V-5.01);
- Act to modernize the legal regime applicable to liquor permits and to amend various other legislative provisions with regard to alcoholic beverages (2018, chapter 20);
- Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions (2018, chapter 23);
- Act respecting the Centre d’acquisitions gouvernementales (2020, chapter 2, section 1).

**LEGISLATION ENACTED BY THIS ACT:**

- Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (2020, chapter 5, section 98).

**LEGISLATION REPEALED BY THIS ACT:**

- Act respecting Nasdaq stock exchange activities in Québec (chapter E-20.01).

**REGULATIONS AMENDED BY THIS ACT:**

- Regulation respecting savings products (chapter A-6.001, r. 9);
- Regulation respecting the application of the Public Curator Act (chapter C-81, r. 1);
- Regulation under the Money-Services Businesses Act (chapter E-12.000001, r. 1);
- Regulation respecting fees and tariffs payable under the Money-Services Businesses Act (chapter E-12.000001, r. 2);
- Regulation respecting the rates for using the public fast-charging service for electric vehicles (chapter H-5, r. 1);
- Québec Immigration Regulation (chapter I-0.2.1, r. 3);
- Regulation respecting the Taxation Act (chapter I-3, r. 1);
- Lottery Schemes Regulation (chapter L-6, r. 11);
- Regulation respecting toll road infrastructures operated under a public-private partnership agreement (chapter P-9.001, r. 3);
- Regulation respecting duties and costs payable under the Act respecting liquor permits (chapter P-9.1, r. 3);
- Regulation respecting the safety and welfare of cats and dogs (chapter P-42, r. 10.1);
- Tariff of costs for the transportation, keeping and preservation of dead bodies (chapter R-0.2, r. 7);
- Reduced Contribution Regulation (chapter S-4.1.1, r. 1);
- Educational Childcare Regulation (chapter S-4.1.1, r. 2);
- Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1).



## Bill 41

### AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECHES OF 17 MARCH 2016, 28 MARCH 2017, 27 MARCH 2018 AND 21 MARCH 2019

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### CHAPTER I

#### ABOLITION OF THE ADDITIONAL CONTRIBUTION FOR EDUCATIONAL CHILDCARE SERVICES

#### EDUCATIONAL CHILDCARE ACT

**1.** Subdivision 1 of Division I of Chapter VII of the Educational Childcare Act (chapter S-4.1.1), comprising section 81.3, is repealed.

**2.** The Act is amended by striking out the following before section 82:

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

**3.** Section 82 of the Act is amended

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

(2) by replacing “the basic contribution” in the second paragraph by “such a contribution”.

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

(1) by striking out “basic” in subparagraph 1;

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

“(2) any extra contribution or fees other than those determined under sections 82 and 92 for the services that are prescribed by regulation or provided for in a subsidy agreement.”

**5.** Section 86.1 of the Act is amended by striking out “Subject to the first paragraph of section 88.2,” and “basic”.

**6.** Subdivision 3 of Division I of Chapter VII of the Act, comprising sections 88.1 to 88.14, is repealed.

**7.** Section 103.1 of the Act is amended by inserting “, as it read before being repealed” at the end of subparagraph 1 of the second paragraph.

**8.** Section 103.2 of the Act is amended by inserting “described in the first paragraph of section 88.2, as it read before being repealed,” after “additional contribution” in the second paragraph.

**9.** Section 106 of the Act is amended

(1) in the first paragraph,

(a) by striking out subparagraph 25.1;

(b) by striking out all occurrences of “basic”;

(2) in the second paragraph,

(a) by replacing “subparagraphs 25 and 25.1” by “subparagraph 25”;

(b) by replacing “the amounts concerned are” by “the amount concerned is”.

**10.** Section 135 of the Act is amended by striking out “, except subdivision 3 of Division I of Chapter VII, the administration of which falls under the responsibility of the Minister of Revenue”.

**11.** The Act is amended by striking out “basic” in the following provisions:

(1) section 83.1;

(2) section 84;

(3) section 85;

(4) the first paragraph of section 87;

(5) the first paragraph of section 90.

#### REDUCED CONTRIBUTION REGULATION

**12.** Division I.1 of the Reduced Contribution Regulation (chapter S-4.1.1, r. 1), comprising section 2.1, is repealed.

**13.** The Regulation is amended by replacing all occurrences of “basic” by “reduced”.

## CHAPTER II

### FACILITATION OF THE PAYMENT OF SUPPORT

#### ACT TO FACILITATE THE PAYMENT OF SUPPORT

**14.** The Act to facilitate the payment of support (chapter P-2.2) is amended by inserting the following chapter after section 70:

#### “CHAPTER VIII.1

##### “SUPPORT ORDERS MADE OUTSIDE QUÉBEC

“**70.1.** The Minister may, by written notice, require a person who, by virtue of an existing obligation, is or will be bound to make a payment to a person owing an amount under a support order referred to in the second paragraph to pay to a designated person all or part of the amount to be paid to his creditor, such payment to be made at the time at which the amount becomes payable, where the following information and documents are sent to the Minister by the designated person:

- (1) a copy of the support order;
- (2) an application relating to the execution of the support order, drawn up in French; and
- (3) the amount to be paid, converted, where applicable, to Canadian currency at the exchange rate in force on the date of the support order.

The support order to which the first paragraph refers is the support order provided for by a judgment enforceable in a state, province or territory designated in accordance with the Act respecting reciprocal enforcement of maintenance orders (chapter E-19) or any other document having the same force and effect in that state, province or territory.

For the purposes of the first paragraph, “designated person” means the support collector in the designated state, province or territory in which the support order is enforceable.

“**70.2.** Any person who neglects or refuses to comply with a notice from the Minister under section 70.1 becomes solidarily liable for the amount claimed in the notice with the person owing an amount payable under the support order.

“**70.3.** Division VI of Chapter IV of Title I of Book VIII of the Code of Civil Procedure (chapter C-25.01) applies to this chapter.”

### CHAPTER III

#### CERTIFICATE FROM REVENU QUÉBEC FOR CERTAIN CONTRACTS RESPECTING MAINTENANCE WORK IN PUBLIC BUILDINGS

##### TAXATION ACT

**15.** The Taxation Act (chapter I-3) is amended by inserting the following Title after section 1079.8.34:

##### “TITLE II.1

##### “BUSINESSES PERFORMING MAINTENANCE WORK IN PUBLIC BUILDINGS

“**1079.8.34.1.** In this Title,

“maintenance work” means maintenance work to which the Decree respecting building service employees in the Montréal region (chapter D-2, r. 15) or the Decree respecting building service employees in the Québec region (chapter D-2, r. 16) applies;

“maintenance work business” means a person who has an establishment in Québec and causes maintenance work to be performed, in whole or in part, by a subcontractor, except a person who is the owner, lessee or administrator of the public building in which the maintenance work is to be performed;

“maintenance work contract” means a contract or part of a contract that is entered into between a maintenance work business and a subcontractor, is carried out in Québec and provides for maintenance work;

“person” includes a partnership;

“subcontractor” means a person who has an establishment in Québec and performs maintenance work.

For the purposes of this Title, the following rules apply:

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

(b) except for determining, for the purposes of subparagraph *b* of the first paragraph of section 1079.8.34.2, the cost of the maintenance work contracts entered into between a subcontractor and a maintenance work business in a calendar year, every contract entered into between a maintenance work business and a subcontractor, while the subcontractor is holding a valid certificate referred to in section 1079.8.34.2 because of another maintenance work contract entered into between them, is deemed to be the same contract as that other contract; and



(c) where the portion of the cost of a maintenance work contract entered into before (*insert the date of coming into force of this section*) that is attributable to maintenance work performed after (*insert the date preceding the date of coming into force of this section*) is equal to or greater than \$10,000, or where under an indeterminate-term maintenance work contract entered into before (*insert the date of coming into force of this section*), maintenance work is performed after (*insert the date preceding the date of coming into force of this section*), the following rules apply:

i. the contract is deemed to have been entered into on (*insert the date of coming into force of this section*) and, if the maintenance work provided for in the contract began before that date, is deemed to have begun on that date, and

ii. the first amount that the maintenance work business is required to report under the second paragraph of section 1079.8.34.3, in relation to the maintenance work contract, must include any amount that has been billed to it by the subcontractor before (*insert the date of coming into force of this section*) for maintenance work provided for in the contract and performed after (*insert the date preceding the date of coming into force of this section*).

**“1079.8.34.2.** A subcontractor must hold a valid certificate from Revenu Québec throughout the period that begins on the date of the beginning of the maintenance work provided for in a particular maintenance work contract entered into by the subcontractor in a calendar year and after (*insert the date preceding the date of coming into force of this section*) with a maintenance work business and that ends on the date of the end of the maintenance work provided for in the contract, where

(a) the particular maintenance work contract is an indeterminate-term contract;

(b) the total cost of the particular maintenance work contract and of the maintenance work contracts they entered into with each other previously in the calendar year, or the total cost of such contracts they entered into in a previous calendar year, is equal to or greater than \$10,000; or

(c) the subcontractor and the maintenance work business have previously entered into a contract with each other in respect of which this section has applied because of subparagraph a.

A subcontractor who entered into a maintenance work contract with a maintenance work business must give the business a copy of each certificate the subcontractor is required to hold under the first paragraph, on or before the day on which the maintenance work provided for in the contract begins or, in the case of a subsequent certificate, the day that follows the last day of the period of validity of the preceding certificate.

This section does not apply to a subcontractor who, on the day the maintenance work provided for in the contract begins, does not hold a registration certificate issued under Title I of the Act respecting the Québec sales tax (chapter T-0.1).

However, where the subcontractor becomes, after the day referred to in the third paragraph and before the day on which the maintenance work provided for in the contract ends, the holder of a registration certificate under Title I of the Act respecting the Québec sales tax, the following rules apply:

(a) the contract is deemed to have been entered into on the particular date that is 30 days after the date on which the subcontractor became the holder of such a certificate and the maintenance work provided for in the contract is deemed to have begun on the particular date; and

(b) the first amount that the maintenance work business is required to report under the second paragraph of section 1079.8.34.3, in relation to the maintenance work contract, must include any amount that was billed to it by the subcontractor before the particular date for maintenance work provided for in the contract and performed after that date.

For the purposes of subparagraph *b* of the first paragraph, no reference is to be made to the portion of the cost of a maintenance work contract attributable to maintenance work performed before (*insert the date of coming into force of this section*).

**“1079.8.34.3.** A maintenance work business that has entered into a particular maintenance work contract with a subcontractor must obtain from the subcontractor a copy of each certificate that the subcontractor is required to hold under the first paragraph of section 1079.8.34.2 because of that contract, ensure that it is valid and verify its authenticity in the prescribed manner, on or before the day on which the maintenance work provided for in the contract begins or, in the case of a subsequent certificate, the day that follows the last day of the period of validity of the preceding certificate.

The maintenance work business described in the first paragraph must also, on or before the day provided for in the third paragraph, report, in the prescribed manner, an amount that is the aggregate of the amounts that it was billed by the subcontractor in relation to the maintenance work provided for in the particular maintenance work contract, in each of the quarters ending on 31 March, 30 June, 30 September and 31 December in a year.

The day to which the second paragraph refers is the last day of the month following the month in which the quarter referred to in that paragraph ends.

The first amount that the maintenance work business must report under the second paragraph must also include any amount billed in respect of the particular contract before the beginning of the maintenance work.

This section does not apply to a maintenance work business that, on the day the maintenance work provided for in a contract begins, does not hold a registration certificate issued under Title I of the Act respecting the Québec sales tax (chapter T-0.1).

However, where the maintenance work business becomes, after the day referred to in the fifth paragraph and before the day on which the maintenance work provided for in the contract ends, the holder of a registration certificate under Title I of the Act respecting the Québec sales tax, this section applies to the maintenance work business as if the maintenance work provided for in the contract has begun on the date that is 30 days after the date on which the business became the holder of such a certificate.

**“1079.8.34.4.** 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 who, 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.

Where a partnership is registered with Revenu Québec as an employer, a certificate is issued to it only if, on the date specified in the certificate, it meets the conditions of the second paragraph and has performed, as at that date, all the obligations of a fiscal law imposed on its members, as employers.

A certificate is valid until the end of the three-month period (in this Title referred to as the “period of validity”) following the month in which it was issued.

**“1079.8.34.5.** A subcontractor who fails to comply with any of the obligations provided for in section 1079.8.34.2, in relation to a particular maintenance work contract entered into with a maintenance work business, incurs—for each of the quarters that end on 31 March, 30 June, 30 September and 31 December in a year and in which the subcontractor failed to comply with such an obligation—a penalty equal to the greater of

(a) \$175; and

(b) the lesser of

i. the product obtained by multiplying the amount that is 0.2% of the aggregate of the amounts billed under the particular contract, without reference to the Québec sales tax or the goods and services tax, by the subcontractor to the maintenance work business in that quarter by the number of days of non-compliance included in that quarter, and

ii. \$950.

**“1079.8.34.6.** A maintenance work business that fails to comply with any of the obligations provided for in section 1079.8.34.3, in relation to a particular maintenance work contract entered into with a subcontractor, incurs— for each particular quarter referred to in the second paragraph of section 1079.8.34.3 in which the business failed to comply with an obligation provided for in the first paragraph of that section or in respect of which the business failed to comply with the obligation provided for in the second paragraph of that section—a penalty equal to the greater of

(a) \$350; and

(b) the lesser of

i. the product obtained by multiplying the amount that is 0.4% of the aggregate of the amounts billed under the particular contract, without reference to the Québec sales tax or the goods and services tax, by the subcontractor to the maintenance work business in the particular quarter by the greater of

(1) the number of days during which the non-compliance of an obligation referred to in the first paragraph of section 1079.8.34.3 continues and that are included in the particular quarter, and

(2) the number of days during which the non-compliance of an obligation referred to in the second paragraph of section 1079.8.34.3 in respect of the particular quarter continues, up to 90, and

ii. \$2,850.

However, the maintenance work business may not incur, in respect of the same failure to comply, both the penalty provided for in the first paragraph and the penalty provided for in section 59 of the Tax Administration Act (chapter A-6.002).

**“1079.8.34.7.** In the case of a subsequent failure during the three years after the date on which a notice of assessment imposing a penalty provided for in section 1079.8.34.5 or 1079.8.34.6 is sent, the amount of the penalty that would otherwise be determined under either of those sections in respect of the subsequent failure is doubled.”

**16.** Section 1079.8.36 of the Act is replaced by the following section:

**“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, 1079.8.30 to 1079.8.32, 1079.8.34.5 and 1079.8.34.6 unless it was imposed on the person before proceedings were instituted against the person under section 1079.8.35.”

**17.** Section 1079.8.39 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“1079.8.39.** If a partnership or a consortium incurs a penalty under any of sections 1079.8.20 to 1079.8.22, 1079.8.30 to 1079.8.32, 1079.8.34.5 and 1079.8.34.6, the following provisions apply, with the necessary modifications, in respect of the penalty as though the partnership or consortium were a corporation:”.

#### REGULATION RESPECTING THE TAXATION ACT

**18.** The Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by inserting the following section after section 1079.8.19R1:

**“1079.8.34.3R1.** The prescribed manner of verifying the authenticity of a certificate and of reporting an amount referred to in the second paragraph of section 1079.8.34.3 of the Act is to use the electronic process provided for that purpose on Revenu Québec’s website.”

### CHAPTER IV

#### REGISTRATION OF FOOD TRUCK SALES

##### DIVISION I

##### AMENDING PROVISIONS

#### ACT RESPECTING THE QUÉBEC SALES TAX

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

(1) by inserting the following definition in alphabetical order in the first paragraph:

““food truck” means a truck or a trailer that is laid out to prepare or serve meals, whether or not they are intended for consumption on the premises, including a truck or a trailer offering beverages exclusively, but does not include a mobile canteen, that is, a vehicle ordinarily going to businesses, factories, worksites, garages, rest areas or other similar places to offer mainly previously prepared and pre-assembled meals, nor a trailer that may be moved without the use of a truck or road vehicle;”;

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

“(2) a place that is a mobile vehicle in which meals are provided, unless it is a food truck;”.

## DIVISION II

### SPECIAL PROVISIONS

**20.** The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the acquisition and installation costs of the prescribed devices that are referred to in section 350.52 of the Act respecting the Québec sales tax (chapter T-0.1) and that are required because of the amendments made to section 350.50 of that Act by section 19 of this Act.

**21.** Sections 60.3, 60.4 and 61.0.0.1 of the Tax Administration Act (chapter A-6.002) and section 350.58 of the Act respecting the Québec sales tax apply in respect of the operator of a food truck within the meaning of section 350.50 of that Act only from the date of the first day of the sixth month following the date of coming into force of section 19 of this Act.

## CHAPTER V

### DIVERSION OF DISAGREEMENTS AWAY FROM THE COURT SYSTEM AND ACCESS TO JUSTICE

#### DIVISION I

##### AMENDING PROVISIONS

##### TAX ADMINISTRATION ACT

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

- (1) by replacing “An individual” in the introductory clause by “A person”;
- (2) by replacing both occurrences of “\$15,000” in subparagraph i of paragraph *a* by “\$55,000”;
- (3) by replacing “\$4,000” in subparagraph ii of paragraph *a* and paragraphs *b*, *b.1*, *g*, *h.2*, *i*, *j* and *k* by “\$15,000”;
- (4) by replacing “\$1,500” in paragraphs *c* and *d* by “\$5,500”;
- (5) by replacing “section 83” in paragraph *o* by “section 83 or 84”;
- (6) by adding the following paragraph at the end:

“However, a person other than an individual may avail itself of the rules of this chapter only if a maximum of 10 persons bound to it by an employment contract were under its direction or control at any time during the 12-month period preceding the time at which it brings an appeal.”

**23.** Section 93.2.1 of the Act is amended

(1) by replacing “the individual resides” in the first paragraph by “the person’s residence or establishment is situated”;

(2) by replacing “an individual residing” in the second paragraph by “a person residing or having an establishment”.

**24.** Section 93.6 of the Act is amended by replacing “No individual may, to avail himself” in the first paragraph by “No person may, to avail himself or itself”.

**25.** Section 93.11 of the Act is amended

(1) by replacing “An individual having objected” in the first paragraph by “A person having objected”;

(2) by replacing “individual” in the second paragraph by “person”.

**26.** Section 93.12 of the Act is amended

(1) by replacing “an individual” in the first paragraph by “a person”;

(2) by replacing “the individual demonstrates that” and “him” in the second paragraph by “the person demonstrates that” and “him or it”, respectively.

**27.** Section 93.13 of the Act is amended

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

“A summary appeal is exercised by means of the prescribed form, in which the person shall set out the reasons for the application and all the relevant facts and which the person shall file with or send by registered mail to the office of the Small Claims Division of the Court of Québec. The person shall also specify whether he or it might consider mediation.”;

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

“The prescribed form must include a statement by the person attesting to the accuracy of the facts put forward. If the person is not an individual, the statement must also attest that a maximum of 10 persons bound to it by an employment contract were under its direction or control at any time during the 12-month period preceding the filing or sending of the form.

A statement referred to in the second paragraph is deemed to be a sworn statement.”;

(3) by replacing “de la production” in the (3) second paragraph in the French text by “du dépôt”.

**28.** The Act is amended by inserting the following section after section 93.14:

**“93.14.1.** Within 90 days following the date the office of the Small Claims Division of the Court of Québec receives the summary appeal, the Agency shall file with the office and notify to the person a memorandum setting out the grounds of defence along with the exhibits or copies of the exhibits in support of the contentions of the defence.

The memorandum must concisely state the facts, contentions, main arguments, applicable legislation and conclusions.

The Agency shall also specify whether it intends to submit the dispute to mediation.”

**29.** Section 93.15 of the Act is amended by replacing “the individual could not avail himself” by “the person could not avail himself or itself”.

**30.** Section 93.18 of the Act is replaced by the following section:

**“93.18.** Despite section 34 of the Charter of human rights and freedoms (chapter C-12), an individual may not be represented or assisted by an advocate, a person other than an individual may be represented only by an officer or an employee exclusively employed by it who is not an advocate, and the Agency may be represented only by an employee, or a person authorized by the Minister, who is not an advocate.

An individual must self-represent. However, if unable to do so, the individual may give his spouse, a relative, a person connected to him by marriage or civil union or a friend a non-remunerated mandate to represent him. The mandate must be recorded in a document identifying the mandatary and stating the reasons why the individual is unable to self-represent, and be signed by the individual. If the individual cannot self-represent or give his spouse, a relative, a person connected to him by marriage or civil union or a friend a mandate to represent him, the summary appeal is ex officio entered on the roll of the Court of Québec to be continued in accordance with the procedure provided for in Chapter III.2.”

**31.** The Act is amended by inserting the following division before Division III of Chapter IV:

**“DIVISION II.1**

**“MEDIATION**

**“93.21.1.** A dispute may be submitted to mediation at no additional cost if the parties consent.



The mediation session is presided over by an advocate or a notary, certified as a mediator by his professional order in accordance with sections 1 and 2 of the Regulation respecting the mediation of small claims (chapter C-25.01, r. 0.6). The session may also be presided over by a chartered professional accountant, certified as a mediator by his professional order in accordance with the criteria prescribed in the second paragraph of section 1 of that regulation or by a body recognized by the Minister of Justice.

The Regulation respecting the mediation of small claims applies, with the necessary modifications, to the mediation provided for in this division, regardless of whether the session is presided over by an advocate, a notary or a chartered professional accountant.

**“93.21.2.** The mediator and the parties to the mediation shall preserve the confidentiality of anything said, written or done during the mediation process, subject to any agreement between them on the matter or to any special provisions of the law.

The mediator and the parties cannot be compelled, in arbitration, administrative or judicial proceedings, whether related or unrelated to the dispute, to disclose anything they hear or learn in the course of the mediation process. Nor can the mediator and the parties be compelled to produce a document prepared or obtained in the course of the mediation process, unless the law requires its disclosure or unless its disclosure is necessary for the mediator to be able to defend against a claim of professional fault.

No information given or statement made in the course of the mediation process may be admitted in evidence in proceedings referred to in the second paragraph.

**“93.21.3.** If the mediation ends the dispute, the parties shall file with the office of the Small Claims Division of the Court of Québec a notice that the case has been settled or the signed settlement agreement. A settlement agreement homologated by the special clerk or the court is equivalent to a judgment.”

**32.** The Act is amended by inserting the following section after section 93.26:

**“93.26.1.** At any time in the course of the proceeding, the court, even on its own initiative, may take the case management measures it sees fit and, if necessary, convene a case management conference or hear a preliminary application and issue any appropriate order.

If circumstances permit, the court may attempt to reconcile the parties during the hearing or at a settlement conference. If no settlement is reached, the judge seized may, with the parties’ consent, resume hearing the matter.

If the parties reach a settlement, the court clerk shall draw up minutes in which the settlement agreement is recorded. Once signed by the parties and homologated by the court, the settlement agreement is equivalent to a judgment.”

**33.** Section 93.29 of the Act is amended, in the third paragraph,

- (1) by replacing “un particulier” in the French text by “une personne”;
- (2) by replacing “the individual” by “the person”.

## **DIVISION II**

### **TRANSITIONAL PROVISION**

**34.** Proceedings that, on the date of coming into force of section 22, become within the jurisdiction of the Small Claims Division of the Court of Québec continue before the division of the Court of Québec already seized of the matter.

## **CHAPTER VI**

### **RESPONSIBILITIES RELATING TO THE APPLICATION OF THE MONEY-SERVICES BUSINESSES ACT**

#### **DIVISION I**

##### **AMENDING PROVISIONS**

###### **TAX ADMINISTRATION ACT**

**35.** Section 1 of the Tax Administration Act (chapter A-6.002) is amended by inserting “, except the Money-Services Businesses Act (chapter E-12.000001)” at the end of the definition of “fiscal law”.

**36.** Section 69.0.0.7 of the Act is amended by adding the following subparagraph at the end of subparagraph *b* of the first paragraph:

- “vii. the Money-Services Businesses Act (chapter E-12.000001);”.

###### **ACT RESPECTING THE REGULATION OF THE FINANCIAL SECTOR**

**37.** Section 93 of the Act respecting the regulation of the financial sector (chapter E-6.1) is amended by striking out “, the Money-Services Businesses Act (chapter E-12.000001)” in the first paragraph.

## MONEY-SERVICES BUSINESSES ACT

**38.** Section 12 of the Money-Services Businesses Act (chapter E-12.000001) is amended

(1) by replacing “The Authority” in the portion before paragraph 1 by “The Minister”;

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

“(4) has repeatedly failed to send a return or a report in the manner and within the time provided for by a fiscal law or a regulation under a fiscal law;

“(5) has repeatedly failed to deduct, withhold or collect an amount that it was required to deduct, withhold or collect under a fiscal law;

“(6) has repeatedly failed to pay an amount owed under this Act or a fiscal law;

“(7) has repeatedly failed to comply with an agreement entered into for the payment of an amount owed under this Act or a fiscal law;

“(8) is liable to a penalty under section 1079.13.1 or 1079.13.2 of the Taxation Act (chapter I-3) in relation to an assessment in respect of which any time limit for objecting has expired or, if the business validly objected to the assessment or appealed from the assessment to a court of competent jurisdiction, in respect of which the objection or appeal, as the case may be, is finally settled; or

“(9) has repeatedly evaded or attempted to evade compliance with this Act or a fiscal law in the course of its business.”

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

“**12.1.** The Minister may refuse to issue a licence to a money-services business,

(1) if the business’ activities are incommensurate with its legal sources of financing;

(2) if a reasonable person would conclude that the business is lending its name to, or is the extension of, another business that would be unable to obtain a licence under this Act; or

(3) if the business’ structure enables it to evade the application of this Act or of a fiscal law.”

**40.** Section 14 of the Act is amended

(1) by replacing “The Authority” in the introductory clause by “The Minister”;

(2) by replacing “the Authority’s” in paragraph 7 by “the Minister’s”;

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

“(8) is in any of the situations described in paragraphs 4 to 9 of section 12.”

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

“The Minister may refuse to issue a licence to a money-services business if a person or an entity who directly or indirectly owns or controls the money-services business

(1) has been convicted of an offence under any of the Acts referred to in paragraph 1 of section 12, unless a pardon has been obtained; or

(2) is in any of the situations described in paragraphs 4 to 9 of section 12.”

**42.** Section 17 of the Act is replaced by the following section:

“**17.** The Minister suspends or revokes the licence of a money-services business on a ground specified in section 11 or 13, or if a person or entity described in the first paragraph of section 16 is in any of the situations described in paragraph 1 of section 11.

The Minister may suspend or revoke the licence of a money-services business on a ground specified in any of sections 12, 12.1, 14 and 15 or in the first paragraph of section 16 or if the business does not comply with an obligation provided for in Chapter III.”

**43.** Section 18 of the Act is replaced by the following section:

“**18.** Before suspending or revoking a licence or before imposing a monetary administrative penalty, the Minister may order the money-services business concerned to take the necessary corrective measures within the time the Minister specifies.”

**44.** Section 19 of the Act is amended

(1) in the first paragraph,

(a) by replacing “the Authority” by “the Minister”;

(b) by striking out “, selon le cas,” in the French text;

(2) by replacing “The Authority” and “to the Authority” in the second paragraph by “The Minister” and “to the Minister”, respectively.

**45.** Section 20 of the Act is amended by striking out “the Agence du revenu du Québec.”

**46.** The Act is amended by inserting the following section after section 28:

**“28.1.** A money-services business must hold, in its own name, a bank account with a financial institution.”

**47.** Section 35 of the Act is amended

(1) by replacing “to the Authority, which” and “it will” in the first paragraph by “to the Minister, who” and “to”, respectively;

(2) by replacing “of the Authority” in the second paragraph by “of the Minister”;

(3) by replacing “The Authority notifies the Agence du revenu du Québec,” and “It must also notify them” in the third paragraph by “The Minister notifies” and “The Minister must also notify them”, respectively.

**48.** The heading of Chapter IV of the Act is amended by replacing “OF AUTORITÉ DES MARCHÉS FINANCIERS” by “OF THE MINISTER OF REVENUE”.

**49.** Section 36 of the Act is repealed.

**50.** Sections 37 and 38 of the Act are replaced by the following sections:

**“37.** The Minister may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec, a department of such a government, an international organization, or a body of such a government or organization or into an agreement with a person or body in or outside Québec to facilitate the administration or enforcement of this Act, of fiscal, criminal or penal legislation or of any similar legislation outside Québec.

For the purposes of that agreement, personal information may be communicated.

**“38.** Any information, including personal information, may be communicated without the consent of the money-services business or the person or entity concerned to a police force if an employee of the Agence du revenu du Québec has reasonable cause to believe that the money-services business, person or entity has committed or is about to commit a criminal or penal offence under an Act enforceable in or outside Québec in relation to this Act or against the Agence du revenu du Québec or one of its employees, and that the information is required for the purposes of the investigation.”

**51.** Section 39 of the Act is amended by replacing “the Authority may” in the first paragraph by “an employee of the Agence du revenu du Québec authorized by regulation may”.

**52.** Section 40 of the Act is amended by replacing “any information to the Authority” by “to an employee authorized in accordance with section 39 any information”.

**53.** Section 45 of the Act is replaced by the following section:

“**45.** The inspections and investigations relating to the provisions of this Act, which come under the responsibility of the Minister of Revenue, are conducted in accordance with Division VI of Chapter III of the Tax Administration Act (chapter A-6.002); for that purpose, those provisions are deemed to be a fiscal law.”

**54.** Sections 46 to 48 of the Act are repealed.

**55.** Section 50 of the Act is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**50.** The Minister may, for the purposes or in the course of an investigation, make an *ex parte* application to a judge of the Court of Québec acting in chambers”.

**56.** Section 51 of the Act is replaced by the following section:

“**51.** The person or entity concerned must be notified at least 15 days before any hearing during which a judge of the Court of Québec is to consider an application for the renewal of an order under this division. The judge may grant the application if the person or entity concerned has not requested to be heard or has failed to establish that the reasons for the initial order have ceased to exist.”

**57.** Section 52 of the Act is amended

(1) by replacing “the Authority” in the first paragraph by “the Minister”;

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

“At the Minister’s request, the person or entity must open the safety deposit box in the presence of a person authorized by the Minister, draw up an inventory of the contents in triplicate, and give one copy to the Minister and another to the person or entity actually or potentially under investigation.”;

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

“On request, the person authorized by the Minister must identify himself or herself and show the document signed by the Minister attesting the person’s capacity.”

**58.** Section 54 of the Act is replaced by the following section:

**“54.** A person or entity directly affected by an order made under this division, if in doubt as to the application of the order to particular funds, securities or other property, may apply to a judge of the Court of Québec for clarification; the person or entity may also apply for an amendment to or the revocation of the order.

A written notice stating the grounds for the application for amendment or revocation must be filed at the office of the Court of Québec. The notice must be served on the Minister at least 15 days before the hearing set to hear the application.”

**59.** Section 56 of the Act is repealed.

**60.** Section 57 of the Act is replaced by the following section:

**“57.** The court may, at the Minister’s request, prohibit a person from acting as a director or officer of a money-services business on the grounds set out in article 329 of the Civil Code or if a penalty has been imposed on the person under this Act.

The prohibition imposed by the court may not exceed five years.

The court may, at the request of the person concerned, lift the prohibition on such conditions as it considers appropriate.”

**61.** Section 60 of the Act is amended

(1) by replacing “The Authority” in the introductory clause by “The Minister”;

(2) by striking out paragraph 1;

(3) by replacing “the Authority” in paragraph 4 by “the Minister”;

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

“(11) which persons are authorized to communicate information for the purposes of section 39.”

**62.** The Act is amended by inserting the following section after section 60:

**“60.1.** The Government may make regulations determining the fees and tariffs payable for any formality required by this Act or for the services provided by the Minister, and payment terms and time limits.”

**63.** Section 61 of the Act is repealed.

**64.** The Act is amended by inserting the following chapter after section 65:

**“CHAPTER VI.1**

**“MONETARY ADMINISTRATIVE PENALTIES**

**“DIVISION I**

**“FAILURE TO COMPLY**

**“65.1.** A monetary administrative penalty of \$500 in the case of a natural person or \$1,500 in any other case may be imposed on a money-services business that, in contravention of

- (1) section 22, does not pay the fees determined by regulation;
- (2) section 22.1, does not display its licence or a copy of its licence in the manner provided for in that section;
- (3) section 26, has failed to inform the Minister of any change in the information already filed to obtain a licence;
- (4) section 28, does not verify the identity of its customers or co-contracting parties;
- (5) the first paragraph of section 29, does not maintain and update its records and registers;
- (6) the second paragraph of section 29, does not make its records and registers available to the Minister;
- (7) the third paragraph of section 29, does not provide the Minister with technical assistance to facilitate the Minister’s inspection of the information contained in its records and registers;
- (8) section 30, does not keep the customer information it has on file for six years after the information is gathered;
- (9) section 32, fails to provide, within the specified time, any information or document requested by the Minister;
- (10) the first paragraph of section 34, does not notify the Minister of the cessation of its activities;
- (11) the second paragraph of section 34, does not comply with the conditions determined by the Minister;
- (12) section 35, has failed to hand its records, books and registers over to the Minister; or



(13) section 16 of the Regulation under the Money-Services Businesses Act (chapter E-12.000001, r. 1), does not keep the information on its co-contracting parties for six years after such information is gathered.

**“65.2.** The imposition of a monetary administrative penalty is prescribed by two years from the date of the failure to comply.

**“65.3.** If a failure to comply for which a monetary administrative penalty may be imposed continues for more than one day, it constitutes a new failure for each day it continues.

## **“DIVISION II**

### **“NOTICE OF NON-COMPLIANCE AND IMPOSITION**

**“65.4.** Where the Minister ascertains that a failure to comply with a provision of this Act or the regulations has occurred, a notice of non-compliance may be notified to the money-services business urging that the necessary measures be taken immediately to remedy the failure to comply.

Such a notice must mention that the failure to comply may give rise to a monetary administrative penalty.

**“65.5.** A monetary administrative penalty for a failure to comply with a provision of this Act or the regulations may not be imposed on a money-services business if a statement of offence has already been served because of a contravention of the same provision, based on the same facts.

**“65.6.** A monetary administrative penalty is imposed on a money-services business by the notification of a notice of claim.

The notice must state

- (1) the amount of the claim;
- (2) the reasons for it;
- (3) the time from which it bears interest;
- (4) the right, under section 65.7, to obtain a review of the decision to impose the penalty and the time limit for exercising that right; and
- (5) the right to contest the review decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

The notice must also include information on the procedure for recovery of the amount claimed. The money-services business must also be informed that failure to pay the amount owing may give rise to the suspension or revocation of its licence and, if applicable, that the facts on which the claim is founded may result in penal proceedings.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

### “DIVISION III

#### “REVIEW

“**65.7.** A money-services business may apply in writing to the Minister for a review of the decision to impose a monetary administrative penalty within 30 days after notification of the notice of claim.

The persons responsible for the review are designated by the Minister. They must not come under the same administrative authority as the persons responsible for imposing such penalties.

“**65.8.** The application for review must be dealt with promptly. After giving the applicant an opportunity to submit observations and produce any documents to complete the record, the person responsible for the review renders a decision on the basis of the record, unless the person deems it necessary to proceed in some other manner.

“**65.9.** The review decision must be written in clear and concise terms, with reasons given, must be notified to the applicant and must state the applicant’s right to contest the decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

If the review decision is not rendered within 30 days after receipt of the application or, if applicable, within the time granted to the applicant to submit observations or produce documents, the interest provided for in the fourth paragraph of section 65.6 on the amount owing ceases to accrue until the decision is rendered.

“**65.10.** A review decision that confirms the imposition of a monetary administrative penalty may be contested before the Administrative Tribunal of Québec within 60 days after notification of the review decision.

The Tribunal may only confirm or quash a contested decision.

When rendering its decision, the Tribunal may make a ruling with respect to interest accrued on the penalty while the matter was pending before it.

**“DIVISION IV****“RECOVERY**

**“65.11.** The debtor and the Minister may enter into a payment agreement with regard to the monetary administrative penalty owing. Such an agreement, or the payment of the amount owing, does not constitute, for the purposes of penal proceedings and any other administrative penalty under this Act, an acknowledgement of the facts giving rise to it.

**“65.12.** If the monetary administrative penalty owing is not paid in its entirety or the agreement entered into for that purpose is not complied with, the Minister may issue a recovery certificate on the expiry of the time for applying for a review of the decision to impose the penalty, on the expiry of the time for contesting the review decision before the Administrative Tribunal of Québec or on the expiry of 30 days after the decision of the Tribunal confirming all or part of the decision to impose the penalty or the review decision, as applicable.

However, a recovery certificate may be issued before the expiry of the time referred to in the first paragraph if the Minister is of the opinion that the money-services business is attempting to evade payment.

**“65.13.** On the filing of the recovery certificate at the office of the competent court, together with a copy of the final decision stating the amount of the debt, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal, and has all the effects of such a judgment and, for that purpose, section 13.1 of the Tax Administration Act (chapter A-6.002) applies, with the necessary modifications, for the enforcement of the decision.”

**65.** Section 66 of the Act is amended, in the first paragraph,

- (1) by replacing “to the Authority” in subparagraph 1 by “to the Minister”;
- (2) by replacing “on behalf of the Authority” in subparagraph 2 by “on behalf of the Minister under this Act”;
- (3) by inserting “in the performance of duties under this Act” after “hinder an inspector or an investigator” in subparagraph 3;
- (4) by inserting the following subparagraph after subparagraph 3:  
“(3.1) uses a nominee to obtain a licence for the purposes of this Act,”;
- (5) by replacing subparagraph 5 by the following subparagraph:  
“(5) contravenes a decision of the Minister or of a court under this Act,”;
- (6) by striking out subparagraph 7.

**66.** Section 72 of the Act is replaced by the following section:

**“72.** Division IX of Chapter III of the Tax Administration Act (chapter A-6.002) applies to penal proceedings for an offence under a provision of this Act and, for that purpose, those provisions are deemed to be a fiscal law.”

**67.** Sections 73 to 75 of the Act are repealed.

**68.** Section 76 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “the Authority” in the second paragraph by “the Minister”.

**69.** Section 78 of the Act is repealed.

**70.** The heading of Chapter X of the Act is replaced by the following heading:

“FINAL PROVISIONS”.

**71.** Sections 82 and 84 of the Act are repealed.

**72.** Section 85 of the Act is replaced by the following section:

**“85.** The Minister of Revenue is responsible for the carrying out of this Act, except sections 8, 9, 49 and 76, the carrying out of which is under the responsibility of the Minister of Public Security.”

**73.** The Act is amended by replacing all references to “the Autorité des marchés financiers (the Authority)” and “the Authority” by a reference to “the Minister”, with the necessary grammatical modifications.

#### ACT RESPECTING ADMINISTRATIVE JUSTICE

**74.** Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by inserting the following paragraph after paragraph 8:

“(8.1) section 65.10 of the Money-Services Businesses Act (chapter E-12.000001);”.

#### REGULATION UNDER THE MONEY-SERVICES BUSINESSES ACT

**75.** Section 1 of the Regulation under the Money-Services Businesses Act (chapter E-12.000001, r. 1) is replaced by the following section:

**“1.** Sections 7 to 11 of this Regulation do not apply to businesses licensed to operate automated teller machines in respect of this class of licence.”

**76.** Section 2 of the Regulation is amended by replacing “provided by the Autorité des marchés financiers (the “Authority”)” in the first paragraph by “prescribed by the Minister of Revenue”.

**77.** Section 6 of the Regulation is amended

(1) by replacing all occurrences of “the Authority” in the first and second paragraphs by “the Minister”;

(2) by replacing “provided by the Authority” in the third paragraph by “prescribed by the Minister”.

**78.** Section 13 of the Regulation is amended by replacing “to the Authority” in paragraph 1 by “to the Minister”.

**79.** The Regulation is amended by inserting the following division after section 16:

**“DIVISION VI**

**“AUTHORIZED EMPLOYEES**

**“16.1.** For the purposes of section 39 of the Act, the general director of investigations, inspections and public prosecutions, a senior director, an assistant senior director or a director who carries out duties at the Direction générale des enquêtes, de l’inspection et des poursuites pénales within the Agence du revenu du Québec is authorized to communicate information held by the Minister for the purposes of the Act to a member of a police force.”

**REGULATION RESPECTING FEES AND TARIFFS PAYABLE UNDER  
THE MONEY-SERVICES BUSINESSES ACT**

**80.** Section 1 of the Regulation respecting fees and tariffs payable under the Money-Services Businesses Act (chapter E-12.000001, r. 2) is amended by replacing “the Autorité des marchés financiers (the “Authority”)” in the introductory clause by “the Minister of Revenue”.

**81.** Section 3 of the Regulation is amended by replacing “to the Authority” by “to the Minister”.

**82.** Sections 5 and 6 of the Regulation are repealed.

**83.** Section 8 of the Regulation is amended by replacing “in the Bulletin of the Authority” in the second paragraph by “on Revenu Québec’s website”.

## DIVISION II

### SPECIAL TRANSITIONAL PROVISIONS

**84.** Subject to the conditions of employment applicable to them, employees of the Autorité des marchés financiers (the “Authority”), up to a maximum of three, who, on the date of coming into force of section 71, are assigned duties relating to the application of the Money-Services Businesses Act (chapter E-12.000001) and are designated by the Authority become, from that date, employees of the Agence du revenu du Québec.

**85.** The documents and the data held by the Authority that relate to the application of the Money-Services Businesses Act are, on the date of coming into force of section 71, transferred to the Minister of Revenue.

**86.** The rights and obligations of the Authority that relate to the application of the Money-Services Businesses Act continue to be exercised and performed by the Minister of Revenue.

**87.** The processing of licence applications under the Money-Services Businesses Act by the Authority is, on the date of coming into force of section 71, continued by the Minister of Revenue.

**88.** The investigations conducted under the Money-Services Businesses Act that are in progress on the date of coming into force of section 71 are continued by the Minister of Revenue.

**89.** Matters brought under the Money-Services Businesses Act before the Financial Markets Administrative Tribunal before the date of coming into force of section 71 are continued before the Tribunal.

**90.** The Agence du revenu du Québec becomes, without continuance of suit, party to all proceedings to which the Authority was a party in relation to the application of the Money-Services Businesses Act.

**91.** Unless the context indicates otherwise, in any document other than an Act, any reference to the Authority that concerns the application of the Money-Services Businesses Act is a reference to the Minister of Revenue.

## CHAPTER VII

### OTHER PROVISIONS CONCERNING THE AGENCE DU REVENU DU QUÉBEC

#### DIVISION I

##### COMPOSITION OF THE BOARD OF DIRECTORS OF THE AGENCE DU REVENU DU QUÉBEC

##### ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

**92.** Section 14 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended

(1) by inserting “, at the time of their appointment or of the renewal of their term, if applicable,” before “be in the employ” in the second paragraph;

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

“A member referred to in the second paragraph who ceases to be in the employ of a government department or agency to which the Agency provides collection services, or of the Ministère des Finances, may complete his or her term provided the member has been exercising his or her functions on the board of directors for at least one year and continues to occupy the position of deputy minister, assistant deputy minister, associate deputy minister, president, vice-president or chair or vice-chair in another government department or agency.”

#### DIVISION II

##### REMUNERATION PAID TO CERTAIN DIRECTORS OF THE AGENCE DU REVENU DU QUÉBEC

**93.** Board members referred to in the first paragraph of section 19 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) who chair a committee established under the second paragraph of section 30 of that Act receive, in addition to the remuneration prescribed by Order in Council 352-2011 (2011, G.O. 2, 1568, French only), the same additional annual sum as that received by such a member who chairs a committee established under the first paragraph of that section 30.

**DIVISION III****DELEGATION OF SIGNING AUTHORITY WITHIN THE AGENCE DU REVENU DU QUÉBEC****§1.**—*Amending provisions***TAX ADMINISTRATION ACT**

**94.** Section 9.0.1.1 of the Tax Administration Act (chapter A-6.002) is amended

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

“(b) a deed, document or writing binds the Minister or the Agency, or may be attributed to them, only if it is signed by the Minister of National Revenue or the Commissioner of Revenue, appointed under section 25 of the Canada Revenue Agency Act (Statutes of Canada, 1999, chapter 17) or, within the limits of their duties, by an employee who holds a position of assistant commissioner within the Canada Revenue Agency or any person authorized to perform the functions of such a position, or by any other employee of the Canada Revenue Agency authorized by the Minister;”;

(2) by replacing “otherwise than by regulation of the Minister” in subparagraph *c* of the second paragraph by “otherwise than for the signing of a deed, document or writing”;

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

“The second and third paragraphs of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) apply, with the necessary modifications, to an authorization given by the Minister under subparagraph *b* of the second paragraph.”

**ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC**

**95.** Section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) is replaced by the following section:

**“40.** With respect to the functions and powers conferred on the Minister and referred to in section 8, a deed, document or writing binds the Minister or the Agency, or may be attributed to them, only if it is signed by the Minister or the president and chief executive officer or, within the limits of his or her duties within the administrative unit under his or her responsibility or to which he or she is attached, by a vice-president or a director general, or by any other employee of the Agency authorized by the Minister.



A facsimile of the signature of a person mentioned in the first paragraph may be affixed on the documents the Minister determines. Such a facsimile has the same force as the signature itself.

A notice of the date of coming into force of the written authorization and the address of the website on which it is posted is published in the *Gazette officielle du Québec*.”

§2. — *Transitional provisions*

**96.** The Regulation respecting the signing of certain deeds, documents or writings for the purposes of the agreement with respect to the administration by Canada of Title I of the Act respecting the Québec sales tax (chapter T-0.1) in respect of selected listed financial institutions (chapter A-6.002, r. 6) continues to apply until the coming into force of the first written authorization given by the Minister under subparagraph *b* of the second paragraph of section 9.0.1.1 of the Tax Administration Act (chapter A-6.002), as amended by section 94.

**97.** The Regulation respecting the signing of certain deeds, documents and writings of the Agence du revenu du Québec (chapter A-7.003, r. 1) continues to apply until the coming into force of the first written authorization given by the Minister under the first paragraph of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), as replaced by section 95.

## CHAPTER VIII

### FINANCIAL ASSISTANCE FOR INVESTMENT PROGRAM

**98.** The Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund, the text of which appears in this chapter, is enacted.

“ACT RESPECTING THE FINANCIAL ASSISTANCE FOR  
INVESTMENT PROGRAM AND ESTABLISHING THE SPECIAL  
CONTRACTS AND FINANCIAL ASSISTANCE FOR  
INVESTMENT FUND

**1.** The Minister of Finance administers the Financial Assistance for Investment Program, which assistance is applicable in the form of a partial payment of the electricity bill of a recipient enterprise that carries out an investment project which pursues the objectives determined by ministerial order.

The classes of eligible enterprises and the eligibility requirements of a project are determined by ministerial order. A ministerial order may pertain to one or more components of the Program according to the class of enterprises to which it applies.

**“2.** An enterprise or a group to which it belongs may, according to the terms determined by ministerial order, be entitled to more than one amount of financial assistance.

Enterprises, one of which controls the other or which are controlled by the same person or partnership, form a group. A person or partnership that controls an enterprise, which in turn controls another enterprise, controls that other enterprise.

The following persons or partnerships control an enterprise:

(1) if the enterprise is a business corporation, the person or partnership that holds more than 50% of the voting rights attached to all the issued and outstanding shares of that corporation;

(2) if the enterprise is a limited partnership, the general partner; and

(3) if the enterprise is any other partnership, the partner who may determine collective decisions, if applicable.

**“3.** The maximum amount of financial assistance to which an enterprise or the group to which it belongs may be entitled is 40% of the eligible costs of the project. It may, however, in the cases and on the conditions prescribed by ministerial order, reach up to 50% of the eligible costs of the project.

However, the amount of financial assistance may not exceed 20% of the electricity costs for each billing period during the maximum period of application of the financial assistance, determined by ministerial order, even if, at the end of that period, the maximum amount provided for in the first paragraph has not been reached.

The manner in which the financial assistance is applied is to be determined by ministerial order.

**“4.** The eligible costs of a project that are incurred on the dates set by ministerial order are the amounts giving entitlement to tax depreciation.

If an enterprise belongs to a group, the eligible costs and the financial assistance are calculated for the group.

**“5.** Financial assistance is applicable only to electricity bills for a consumption period prior to the date determined by ministerial order.

**“6.** To receive financial assistance, an enterprise must send an application to the Minister before the date and in the manner determined by ministerial order.

**“7.** The financial assistance is subject to a verification conducted in the manner determined by ministerial order.

In the course of the verification, the Minister may revise, suspend or revoke the financial assistance. Where the assistance is revised or revoked, it may be recovered in the manner determined by ministerial order.

**“8.** The decisions made in accordance with this Act are notified to the enterprise. The Minister designates the persons authorized to sign the documents relating to the application of this Act.

If a decision grants or modifies financial assistance, it is also notified to the electric power distributor, within the meaning assigned to that expression by section 2 of the Act respecting the Régie de l'énergie (chapter R-6.01), which must specify, in the manner determined by ministerial order, the amount of the assistance on the electricity bill it issues to the enterprise.

**“9.** An enterprise has 15 days from the notification to apply in writing for a review of an unfavourable decision. The review decision must be notified within the same number of days.

An enterprise that is not satisfied with a review decision may contest the decision before the Administrative Tribunal of Québec within 30 days of its notification.

**“10.** This Act does not modify an enterprise's contract with the electric power distributor; the rates and the conditions for the distribution of electric power remain those provided for in the first paragraph of section 22.0.1 of the Hydro-Québec Act (chapter H-5).

However, the electric power distributor and the enterprise may, if necessary for the application of this Act, enter into a side agreement whose duration may not exceed the period of application of the financial assistance.

**“11.** The Minister must pay an amount to the electric power distributor as a partial payment of the enterprise's electricity costs that corresponds to the financial assistance to which the enterprise is entitled.

If financial assistance is recovered in accordance with the second paragraph of section 7, the distributor must remit the amounts so recovered to the Minister.

**“12.** The ministerial orders provided for by this Act are not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) or to the date of coming into force set out in section 17 of that Act.

**“13.** The Special Contracts and Financial Assistance for Investment Fund, dedicated to the payments referred to in section 11 of this Act and the third paragraph of section 22.0.1 of the Hydro-Québec Act, is established under the Minister's responsibility.

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

- (1) the amounts paid under section 15.1.2 of the Hydro-Québec Act;
- (2) the amounts transferred to it by the Minister out of the appropriations granted for that purpose by Parliament;
- (3) the amounts remitted to the Minister in accordance with the second paragraph of section 11;
- (4) the amounts transferred to it by the Minister under sections 53 and 54 of the Financial Administration Act (chapter A-6.001); and
- (5) the gifts, legacies and other contributions paid into the Fund to further the achievement of its purposes.

**“15.** The following are debited from the Fund:

- (1) the amounts paid by the Minister to the electric power distributor in accordance with the first paragraph of section 11; and
- (2) the amounts paid by the Minister to Hydro-Québec in accordance with the third paragraph of section 22.0.1 of the Hydro-Québec Act.

**“16.** 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.

#### “AMENDING PROVISIONS

#### “HYDRO-QUÉBEC ACT

**“17.** The Hydro-Québec Act (chapter H-5) is amended by inserting the following section after section 15.1.1:

**“15.1.2.** The Minister of Finance must pay into the Special Contracts and Financial Assistance for Investment Fund, established under section 13 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (2020, chapter 5, section 98), out of the dividends paid by the Company, the amounts necessary for the application of that Act and of the third paragraph of section 22.0.1.

The information necessary to determine the amounts necessary for the application of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund and of the third paragraph of section 22.0.1 must be submitted with the financial data referred to in section 15.1.”

**“18.** Section 22.0.1 of the Act is amended

(1) by inserting “, on the recommendation of the Minister and the Minister of Finance,” after “may” in the second paragraph;

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

“The Minister of Finance may, if that Minister considers it advisable, pay the Company the amounts corresponding to any difference between the rates fixed in accordance with the first paragraph or, where applicable, those fixed by the Government in accordance with the second paragraph and the rates and conditions stipulated in a special contract determined by that Minister and entered into after 31 December 2016. Those amounts are debited from the Special Contracts and Financial Assistance for Investment Fund.”

“ACT RESPECTING ADMINISTRATIVE JUSTICE

**“19.** Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by adding the following paragraph at the end:

“(33) the second paragraph of section 9 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund (2020, chapter 5, section 98).”

“FINAL PROVISIONS

**“20.** This Act replaces Orders in Council 675-2016 (2016, G.O. 2, 4068, French only), 1478-2018 (2019, G.O. 2, 129, French only), 1285-2019 (2020, G.O. 2, 146, French only) and 1286-2019 (2020, G.O. 2, 150, French only).

Special contracts covered by the Programme de rabais d’électricité applicable aux consommateurs de grande puissance desservis par les réseaux autonomes, set out in Order in Council 1285-2019, and those covered by the Programme de rabais d’électricité applicable aux consommateurs facturés au tarif «L», set out in Order in Council 1286-2019, are terminated on (*insert the date of coming into force of this section*). From that date, the rebates to which the beneficiaries of those programs are entitled are governed by this Act.

**“21.** The second paragraph of section 1 and sections 2 to 6, 10 and 12 will be repealed on the date to be determined by the Government.

**“22.** On the first day of the fourth month following the month that includes the date determined by the Government under section 21, the first paragraph of section 1, sections 7, 8 and 11, paragraph 3 of section 14 and paragraph 1 of section 15 will be repealed and the title of this Act will be replaced by the following title:

“Act to establish the Special Contracts Fund”.

**“23.** Section 9 of this Act and paragraph 33 of Schedule IV to the Act respecting administrative justice (chapter J-3) will be repealed on the first day of the sixth month following the month that includes the date determined by the Government under section 21.

**“24.** Section 13 of this Act will be replaced by the following section on the date determined under section 22:

**“13.** The Special Contracts Fund, dedicated to the payment provided for in the third paragraph of section 22.0.1 of the Hydro-Québec Act, is established under the Minister’s responsibility.”

**“25.** Section 15.1.2 of the Hydro-Québec Act (chapter H-5) will be replaced by the following section on the date determined under section 22:

**“15.1.2.** The Minister of Finance must pay into the Special Contracts Fund, established under section 13 of the Act to establish the Special Contracts Fund (2020, chapter 5, section 98), out of the dividends paid by the Company, the amounts necessary for the application of the third paragraph of section 22.0.1.

The information necessary to determine the amounts necessary for the application of the third paragraph of section 22.0.1 must be submitted with the financial data referred to in section 15.1.”

**“26.** Section 22.0.1 of the Act will be amended on the date determined under section 22 by replacing “Special Contracts and Financial Assistance for Investment Fund” in the third paragraph by “Special Contracts Fund”.

**“27.** The Minister of Finance is responsible for the administration of this Act.”

#### SPECIAL TRANSITIONAL PROVISION

**99.** The expenditure and investment estimates for the Special Contracts and Financial Assistance for Investment Fund, listed in Schedule I, are approved for the 2020–2021 fiscal year.

**CHAPTER IX****SUPPORT FOR SPORTS EVENTS AND CULTURAL HERITAGE****ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY  
DEVELOPMENT FUND**

**100.** Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

(1) by replacing “per fiscal year” in the first paragraph by “for the fiscal year 2019–2020 and \$80,000,000 for each of the four subsequent fiscal years”;

(2) by replacing “\$69,000,000” and “\$68,000,000” in the second paragraph by “\$79,000,000” and “\$78,000,000”, respectively.

**ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET  
DES COMMUNICATIONS**

**101.** Section 22.5 of the Act respecting the Ministère de la Culture et des Communications (chapter M-17.1) is amended by replacing “\$15,500,000 per year” by “\$19,500,000 per year for the fiscal years 2019–2020 to 2022–2023 and \$23,500,000 for the fiscal year 2023–2024”.

**ACT RESPECTING THE MINISTÈRE DU TOURISME**

**102.** Section 21 of the Act respecting the Ministère du Tourisme (chapter M-31.2) is amended by replacing “the Minister” in paragraph 2 by “a minister or a budget-funded body”.

**CHAPTER X****PROVISIONS CONCERNING VARIOUS BODIES****DIVISION I****IMPROVEMENT OF THE BUDGETARY ESTIMATES OF  
GOVERNMENT BODIES****FINANCIAL ADMINISTRATION ACT**

**103.** The Financial Administration Act (chapter A-6.001) is amended by inserting the following chapter after Chapter IV:

**“CHAPTER IV.1****“BUDGET PLANNING OF BODIES OTHER THAN BUDGET-FUNDED  
BODIES**

**“45.1.** In developing the Government’s budgetary and financial policies, provided for in section 2 of the Act respecting the Ministère des Finances (chapter M-24.01), and preparing the estimated results to which paragraph 3.1 of section 77 of the Public Administration Act (chapter A-6.01) applies, the Minister of Finance and the Chair of the Conseil du trésor shall develop, and propose to the Conseil du trésor, multi-year budgetary policy directions applicable to bodies other than budget-funded bodies, for the number of years they determine.

The policy directions may be common to all of those bodies or be specific to each one. They may concern, among other things, revenues, expenditures and cumulative surpluses or deficits.

In addition, the policy directions may include net result targets, set in accordance with section 4.1 of the Act respecting the Ministère des Finances, and an expenditure reduction method, approved in accordance with section 74.1 of the Public Administration Act.

**“45.2.** After being approved by the Conseil du trésor, the multi-year budgetary policy directions are forwarded to the ministers responsible for bodies other than budget-funded bodies.

Each minister shall forward the policy directions to each of the bodies under the minister’s responsibility and append directives relating to the forwarding and form of an annual budget, including the information it must include. The directives may also specify a method for forwarding and the form of multi-year budgetary estimates that are consistent with the method and form determined under paragraph 3.0.1 of section 77 of the Public Administration Act.

A minister may also issue directives specifying, for all or each of the bodies under the minister’s responsibility, the application of the policy directions in their respect.

**“45.3.** The board of directors or, if there is none, the most senior officer of any body other than a budget-funded body shall, on the basis of the multi-year budgetary policy directions and, if applicable, the directives of the minister responsible for the body, adopt an annual budget and multi-year budgetary estimates for the number of years covered by the policy directions.

Each body shall forward its budget and estimates to the minister responsible according to the minister’s directives.

**“45.4.** Each minister shall ensure that the annual budgets and multi-year budgetary estimates of the bodies other than budget-funded bodies under the minister’s responsibility are consistent with the multi-year budgetary policy directions and, if applicable, the minister’s directives.



If they are not, the minister responsible may require a body to adopt a new budget or new estimates that incorporate the corrections the minister requests the body to make for consistency with the policy directions or the minister's directives.

**“45.5.** The Chair of the Conseil du trésor shall collect the multi-year budgetary estimates of the bodies other than budget-funded bodies from the ministers responsible and forward those estimates to the Minister of Finance.

The Chair of the Conseil du trésor and the Minister of Finance shall submit to the Conseil du trésor for approval the multi-year budgetary estimates and, if applicable, the amendments they consider appropriate on the basis of the budgetary and financial policies proposed by the Minister of Finance. The approved estimates are submitted to the Government.

**“45.6.** After the Expenditure Budget has been tabled, the amendments referred to in section 45.5 are, if applicable, forwarded to the ministers responsible, who shall inform the bodies concerned. The board of directors or, as the case may be, the most senior officer of the body must, if necessary, amend the annual budget and forward it to the minister responsible for the body.

**“45.7.** Each minister must ensure that the bodies other than budget-funded bodies under the minister's responsibility respect their annual budget and multi-year budgetary estimates.

Where a minister is of the opinion that a body under the minister's responsibility will not be able to respect its annual budget, the minister may require the body to draw up corrective measures, in accordance with the laws applicable to the body, and submit them to the minister for approval within the time the minister determines. If, in the minister's opinion, the measures are insufficient, the minister may recommend an expenditure reduction method for the purposes of section 77.3 of the Public Administration Act to the Chair of the Conseil du trésor and the Minister of Finance.

**“45.8.** This chapter does not apply to bodies other than budget-funded bodies whose estimates are included in the special funds budget.”

## PUBLIC ADMINISTRATION ACT

**104.** Section 77 of the Public Administration Act (chapter A-6.01) is amended

- (1) by replacing “budget policy” in paragraph 1 by “budgetary policies”;
- (2) by inserting the following paragraph after paragraph 3:

“(3.0.1) determine, for the purposes of Chapter IV.1 of the Financial Administration Act (chapter A-6.001), after consultation with the Minister of Finance, the method for forwarding and the form of the multi-year budgetary estimates, as well as the information they must include, of the bodies other than budget-funded bodies listed in Schedule 2 to that Act;”;

(3) by replacing “listed in Schedule 2 to the Financial Administration Act (chapter A-6.001)” in paragraph 3.1 by “referred to in paragraph 3.0.1, except those whose estimated results are included in the special funds budget”.

#### ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

**105.** Section 54 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) is repealed.

#### ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN OTHER LEGAL SERVICES

**106.** Section 84 of the Act respecting legal aid and the provision of certain other legal services (chapter A-14) is repealed.

#### ACT RESPECTING THE AUTORITÉ DES MARCHÉS PUBLICS

**107.** Section 83 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) is repealed.

#### BUILDING ACT

**108.** Section 149.1 of the Building Act (chapter B-1.1) is repealed.

#### ACT RESPECTING BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

**109.** Section 26.1 of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2) is repealed.

#### ACT RESPECTING THE CENTRE DE LA FRANCOPHONIE DES AMÉRIQUES

**110.** Section 37 of the Act respecting the Centre de la francophonie des Amériques (chapter C-7.1) is repealed.

#### ACT RESPECTING THE CENTRE DE SERVICES PARTAGÉS DU QUÉBEC

**111.** Section 48 of the Act respecting the Centre de services partagés du Québec (chapter C-8.1.1) is repealed.

#### PROFESSIONAL CODE

**112.** Section 16.3 of the Professional Code (chapter C-26) is repealed.

**113.** Section 196.2 of the Code is amended by replacing “Government” in the second paragraph by “Minister, after consulting with the Minister of Finance, the Minister Responsible for Immigration, the Minister of Health and Social Services and the Chair of the Conseil du trésor,”.

#### ACT RESPECTING THE NATIONAL CAPITAL COMMISSION

**114.** Section 23 of the Act respecting the national capital commission (chapter C-33.1) is repealed.

#### ACT RESPECTING THE CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

**115.** Section 17 of the Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02) is amended by striking out “and budget” in the fourth paragraph.

#### ACT RESPECTING THE CONSERVATOIRE DE MUSIQUE ET D’ART DRAMATIQUE DU QUÉBEC

**116.** Section 53 of the Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1) is repealed.

#### ACT RESPECTING THE REGULATION OF THE FINANCIAL SECTOR

**117.** Section 47 of the Act respecting the regulation of the financial sector (chapter E-6.1) is repealed.

**118.** Section 115.15.54 of the Act is amended

- (1) by striking out the last sentence of the first paragraph;
- (2) by replacing the fourth paragraph by the following paragraph:

“The Tribunal’s budgetary estimates are included in the special funds budget.”

#### ACT RESPECTING THE FONDS D’AIDE AUX ACTIONS COLLECTIVES

**119.** Section 16 of the Act respecting the Fonds d’aide aux actions collectives (chapter F-3.2.0.1.1) is amended by striking out the first paragraph.

#### ACT RESPECTING HÉMA-QUÉBEC AND THE BIOVIGILANCE COMMITTEE

**120.** Section 29 of the Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1) is repealed.

**121.** Section 39 of the Act is amended by inserting “, in accordance with the directives provided for in section 45.2 of the Financial Administration Act (chapter A-6.001)” after “Minister” in the first paragraph.

#### PUBLIC INFRASTRUCTURE ACT

**122.** Section 93 of the Public Infrastructure Act (chapter I-8.3) is replaced by the following section:

“**93.** The Société must attach a capital budget to the multi-year budgetary estimates it is required to adopt under section 45.3 of the Financial Administration Act (chapter A-6.001).”

#### ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

**123.** Section 34 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011) is repealed.

#### ACT RESPECTING THE INSTITUT DE TOURISME ET D’HÔTELLERIE DU QUÉBEC

**124.** Section 31 of the Act respecting the Institut de tourisme et d’hôtellerie du Québec (chapter I-13.02) is repealed.

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

**125.** Section 48 of the Act respecting the Institut national d’excellence en santé et en services sociaux (chapter I-13.03) is repealed.

#### ACT RESPECTING INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

**126.** Section 28 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1) is repealed.

#### ACT RESPECTING THE INSTITUT NATIONAL DES MINES

**127.** Section 8 of the Act respecting the Institut national des mines (chapter I-13.1.2) is amended by striking out “and the related budget” in the first paragraph.

#### ACT RESPECTING ADMINISTRATIVE JUSTICE

**128.** Section 94 of the Act respecting administrative justice (chapter J-3) is amended

- (1) by striking out the last sentence of the first paragraph;

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

“The budgetary estimates of the Tribunal are included in the special funds budget.”

ACT RESPECTING THE MINISTÈRE DE L'ENSEIGNEMENT  
SUPÉRIEUR, DE LA RECHERCHE, DE LA SCIENCE ET DE  
LA TECHNOLOGIE

**129.** Section 43 of the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1) is amended by replacing “sends the budgetary estimates for the year concerned, along with the list of the activities planned for that year;” by “must send the list of the activities planned for that year”.

ACT RESPECTING THE MINISTÈRE DES FINANCES

**130.** Section 4 of the Act respecting the Ministère des Finances (chapter M-24.01) is amended by replacing “orientations” in paragraph 1 in the French text by “politiques”.

**131.** Section 4.1 of the Act is amended by replacing “orientations” in the first paragraph in the French text by “politiques”.

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

**132.** Section 15.4.32 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001) is repealed.

NATIONAL MUSEUMS ACT

**133.** Section 31.1 of the National Museums Act (chapter M-44) is repealed.

ACT TO ESTABLISH THE OFFICE QUÉBEC-MONDE POUR  
LA JEUNESSE

**134.** Section 35 of the Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2) is amended by striking out “its budgetary estimates and”.

POLICE ACT

**135.** Section 47 of the Police Act (chapter P-13.1) is repealed.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE  
DU QUÉBEC

**136.** Section 24.2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is repealed.

**137.** Section 24.3 of the Act is amended by replacing “sections 24.1 and 24.2” by “section 24.1 of this Act and section 45.3 of the Financial Administration Act (chapter A-6.001), in relation to the adoption of its annual budget and budgetary estimates”.

**138.** Section 24.4 of the Act is amended by striking out “and the budgetary estimates established by it pursuant to section 24.2”.

**139.** Section 40.2 of the Act is amended by replacing “by the Government in accordance with section 40.4” in paragraph *b* by “in accordance with section 45.5 of the Financial Administration Act (chapter A-6.001)”.

**140.** Section 40.4 of the Act is replaced by the following section:

“**40.4.** The prescription drug insurance fund is considered to be a body other than a budget-funded body for the purposes of Chapter IV.1 of the Financial Administration Act (chapter A-6.001) and paragraphs 3.0.1 and 3.1 of section 77 of the Public Administration Act (chapter A-6.01); the Board shall assume, on behalf of the fund, the obligations imposed under those provisions on bodies other than budget-funded bodies.

The fund’s annual budget that the board of directors of the Board is required to adopt under section 45.3 of the Financial Administration Act must, in particular, include the amounts mentioned in sections 40.1, 40.1.1 and 40.2 of this Act.”

#### ACT RESPECTING THE RÉGIE DE L’ÉNERGIE

**141.** Section 106 of the Act respecting the Régie de l’énergie (chapter R-6.01) is repealed.

#### FIRE SAFETY ACT

**142.** Section 80 of the Fire Safety Act (chapter S-3.4) is repealed.

#### ACT RESPECTING PRE-HOSPITAL EMERGENCY SERVICES

**143.** Sections 99 and 100 of the Act respecting pre-hospital emergency services (chapter S-6.2) are repealed.

#### ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

**144.** Section 19 of the Act respecting the Société de développement des entreprises culturelles (chapter S-10.002) is amended by striking out “and budget” in the third paragraph.

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

**145.** Section 37 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01) is replaced by the following section:

“**37.** The Société shall attach a capital budget to the multi-year budgetary estimates it is required to adopt under section 45.3 of the Financial Administration Act (chapter A-6.001).”

ACT RESPECTING THE SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC

**146.** Section 27 of the Act respecting the Société du Centre des congrès de Québec (chapter S-14.001) is repealed.

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE DE BÉCANCOUR

**147.** Section 40 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001) is repealed.

ACT RESPECTING THE SOCIÉTÉ DU PLAN NORD

**148.** Section 59 of the Act respecting the Société du Plan Nord (chapter S-16.011) is repealed.

ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE D'INFORMATION JURIDIQUE

**149.** Section 15 of the Act respecting the Société québécoise d'information juridique (chapter S-20) is amended by striking out the first paragraph.

ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

**150.** Section 25 of the Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01) is repealed.

ACT RESPECTING TRANSITION ÉNERGÉTIQUE QUÉBEC

**151.** Section 21 of the Act respecting Transition énergétique Québec (chapter T-11.02) is amended by replacing “Government under section 51” by “Conseil du trésor under section 45.5 of the Financial Administration Act (chapter A-6.001)”.

**152.** Section 51 of the Act is repealed.

## ACT TO ESTABLISH THE ADMINISTRATIVE LABOUR TRIBUNAL

**153.** Section 101 of the Act to establish the Administrative Labour Tribunal (chapter T-15.1) is amended

(1) by striking out the second paragraph;

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

“The Tribunal’s budgetary estimates are included in the special funds budget.”

ACT RESPECTING THE CENTRE D’ACQUISITIONS  
GOUVERNEMENTALES

**154.** Section 41 of the Act respecting the Centre d’acquisitions gouvernementales, enacted by section 1 of the Act mainly to establish the Centre d’acquisitions gouvernementales and Infrastructures technologiques Québec (2020, chapter 2), is repealed.

## DIVISION II

## INVESTMENTS BY CERTAIN STATE-OWNED ENTERPRISES

ACT RESPECTING THE CENTRE DE RECHERCHE INDUSTRIELLE  
DU QUÉBEC

**155.** Section 20 of the Act respecting the Centre de recherche industrielle du Québec (chapter C-8.1) is amended by inserting “188,” after “184.”

## JAMES BAY REGION DEVELOPMENT ACT

**156.** Section 43.1 of the James Bay Region Development Act (chapter D-8.0.1) is amended by inserting “and 188” after “162”.

## HYDRO-QUÉBEC ACT

**157.** Section 3.6 of the Hydro-Québec Act (chapter H-5) is amended by inserting “, 188” after “162, 184”.

ACT RESPECTING THE JAMES BAY NATIVE DEVELOPMENT  
CORPORATION

**158.** Section 18 of the Act respecting the James Bay Native Development Corporation (chapter S-9.1) is amended by adding the following paragraph at the end:

“Despite section 188 of that Act, the Corporation may make investments by buying securities issued or guaranteed by the Gouvernement du Québec.”



## ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC

**159.** The Act respecting the Société des alcools du Québec (chapter S-13) is amended by inserting the following section after section 23:

“**23.0.1.** Section 188 of the Companies Act (chapter C-38) does not apply to the Société.”

**160.** Section 23.17 of the Act is replaced by the following section:

“**23.17.** Sections 179 and 188 of the Companies Act (chapter C-38) do not apply to the Subsidiary.”

## ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

**161.** Section 31 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01) is amended by inserting “, 188” after “162, 179”.

## ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC

**162.** Section 18 of the Act respecting the Société des loteries du Québec (chapter S-13.1) is amended by striking out “for a term of less than one year”.

## ACT RESPECTING THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

**163.** Section 21 of the Act respecting the Société des Traversiers du Québec (chapter S-14) is amended by inserting “and 188” after “Sections 159 to 162”.

## DIVISION III

## PERFORMANCE ASSESSMENT MEASURES

## ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

**164.** Section 15 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) is amended by striking out “by the Auditor General or, if the Auditor General considers it appropriate and has so informed the board of directors,” in paragraph 15.

#### DIVISION IV

##### VARIABLE PAY GRANTED TO PERSONS APPOINTED BY THE GOVERNMENT OR THE NATIONAL ASSEMBLY

**165.** No performance-based bonus or variable pay may be granted, for the fiscal year beginning in 2016 or for subsequent fiscal years, to a person appointed by the Government or the National Assembly where the person's instrument of appointment or the conditions of employment annexed to it make the Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein (Order in Council 450-2007 (2007, G.O. 2, 2723, French only)) applicable, in whole or in part, to the person.

The same applies to any person appointed by the Government or the National Assembly where the person's instrument of appointment or the conditions of employment annexed to it provide for such a performance-based bonus or variable pay, except for the presidents and chief executive officers of the Caisse de dépôt et placement du Québec, Hydro-Québec, Investissement Québec, the Société des alcools du Québec and the Société des loteries du Québec.

**166.** Section 165 applies despite any provision to the contrary in an Act, regulation, order in council, directive, decision, policy, budget rule, agreement, convention, contract or any other similar instrument.

However, it does not restrict the application of a legislative provision whose purpose is to prevent the reduction of a person's remuneration or salary.

**167.** Changes to conditions of employment that result from the application of section 165 may not give rise to any compensation or reparation.

**168.** Any amount that would have been paid after 31 March 2017 as a performance-based bonus or variable pay to a person to whom the prohibition under section 165 applies is nil.

The same applies to any amount that would have been paid after 31 March 2017 as a lump sum to a person to whom the Règlement sur la rémunération et les autres conditions de travail des membres du Tribunal administratif du Québec (chapter J-3, r. 3.1, French only), the Règlement sur la rémunération et les autres conditions de travail des régisseurs de la Régie du logement (chapter R-8.1, r. 5.1, French only) or the Regulation respecting the remuneration and other conditions of employment of the members of the Administrative Labour Tribunal (chapter T-15.1, r. 2) applies.

**169.** The Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein (Order in Council 423-2017 (2017, G.O. 2, 1881, French only)), the Regulation to amend the Regulation respecting the remuneration and other conditions of office of commissioners of the Régie du logement (Order in Council 691-2017 (2017, G.O. 2, 2105)), the Regulation to amend the Regulation respecting the remuneration and other conditions of office of members of the Administrative Tribunal of Québec (Order in Council 722-2017 (2017, G.O. 2, 2112)) and the Regulation to amend the Regulation respecting the remuneration and other conditions of employment of the members of the Administrative Labour Tribunal (Order in Council 757-2017 (2017, G.O. 2, 2121)) have effect from 1 April 2016.

## **DIVISION V**

### **CHANGES RELATED TO THE END OF A FISCAL PERIOD OR FISCAL YEAR**

#### **ACT RESPECTING THE SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL**

**170.** Section 25 of the Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03) is amended by replacing “31 August” by “31 March”.

#### **ACT RESPECTING THE SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC**

**171.** Section 21 of the Act respecting the Société de télédiffusion du Québec (chapter S-12.01) is amended by replacing “31 August” by “31 March”.

## **DIVISION VI**

### **TAX EXEMPTION FOR CERTAIN LIMITED PARTNERSHIPS**

#### **ACT RESPECTING MUNICIPAL TAXATION**

**172.** Section 208 of the Act respecting municipal taxation (chapter F-2.1) is amended by replacing “the Caisse de dépôt et placement du Québec or one of its subsidiaries referred to in section 88.15 of that Act holds 10% or more of the instruments of the partnership’s common stock and the general partner is a business corporation with respect to which the Caisse de dépôt et placement du Québec or such a subsidiary” in subparagraph 1 of the fourth paragraph by “the Government or a mandatary of the State holds 10% or more of the instruments of the partnership’s common stock and the general partner is a business corporation with respect to which the Government or such a mandatary”.

**173.** Section 236 of the Act is amended by replacing “the Caisse de dépôt et placement du Québec or a subsidiary referred to in subparagraph *b* holds 10% or more of the instruments of the partnership’s common stock and the general partner is a business corporation with respect to which the Caisse de dépôt et placement du Québec or such a subsidiary” in subparagraph *c* of paragraph 2.1 by “the Government or a mandatary of the State holds 10% or more of the instruments of the partnership’s common stock and the general partner is a business corporation with respect to which the Government or such a mandatary”.

## **DIVISION VII**

### **GOVERNANCE OF FINANCEMENT-QUÉBEC**

#### **ACT RESPECTING FINANCEMENT-QUÉBEC**

**174.** Section 4 of the Act respecting Financement-Québec (chapter F-2.01) is replaced by the following section:

“**4.** For the purposes of this Act, public bodies include

(1) educational institutions at the university level listed in paragraphs 1 to 8 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) and educational institutions at the university level referred to in paragraphs 10 and 11 of that section to the extent that they are attached to one of the institutions listed in paragraphs 1 to 8 of that section;

(2) university establishments described in subparagraph 4 of paragraph *a* of section 1 of the University Investments Act (chapter I-17);

(3) municipal bodies within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) designated by the Government, on the recommendation of the Minister of Municipal Affairs, Regions and Land Occupancy and the Minister of Finance; and

(4) any other body designated by the Government.”

**175.** Section 14 of the Act is replaced by the following section:

“**14.** The affairs of the financing authority shall be administered by a board of directors composed of a minimum of 7 and a maximum of 11 members, all appointed by the Minister as follows:

(1) four members who are part of the personnel of the Ministère des Finances; and

(2) one member for each of the departments under the authority, respectively, of the ministers responsible for the public bodies mentioned in paragraphs 1 to 3 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 are appointed on the recommendation of the Minister to whom they are responsible. They must be personnel members of the department for which they are appointed."

**176.** Section 15 of the Act is amended

(1) by replacing "paragraph 1" in the first paragraph by "subparagraph 1 of the first paragraph";

(2) by inserting "not" after "may" in the second paragraph.

**177.** Section 31 of the Act is amended by replacing "189" by "188, 189, 191".

## CHAPTER XI

### ENHANCING THE TRANSPARENCY AND CONTROL OF ENTERPRISES

#### ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

**178.** Section 62 of the Act respecting the legal publicity of enterprises (chapter P-44.1) is amended by inserting the following paragraph after the first paragraph:

"However, the registrar deposits the certificate or the notice referred to in the first paragraph only if the registrant has paid all amounts owed by the registrant under this Act, except any amount to which section 85 applies."

**179.** Section 70 of the Act is amended by inserting "or if the registrant fails to comply with a demand made under section 74.1" at the end of the first paragraph.

**180.** The Act is amended by inserting the following section after section 74:

**"74.1.** The registrar may, at any time, require that a registrant provide any information and document necessary to verify the accuracy of a declaration or of a document transferred under an agreement entered into under section 117 or 118."

**181.** The Act is amended by inserting the following section after section 79:

**“79.1.** The Minister may waive, in whole or in part, any fees, penalties or charges payable under this Act, or cancel them, except those imposed under section 85, in particular if the registrant shows that it was impossible to fulfill the obligations due to exceptional circumstances beyond the registrant’s control.

The decision of the Minister cannot be appealed.

The Minister must include the waivers and cancellations that the Minister grants under this section in the department’s annual management report.”

**182.** Section 80 of the Act is amended by adding the following paragraph at the end:

“Despite the first paragraph, the registrant is exempted from the fee for the year in which the registrant’s registration is cancelled if the filing of the document that resulted in the cancellation of the registration occurred in the preceding year.”

**183.** Section 89 of the Act is repealed.

**184.** Section 96 of the Act is amended

(1) by replacing “for the entry or was deposited” in the first paragraph by “for the entry or deposit”;

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

“The same applies to

(1) a part of such a declaration or document where the part was filed without right; and

(2) the recording or deposit of a notice of closure or a notice of liquidation described in the first paragraph of section 62, a notice required under any of articles 306, 358 and 359 of the Civil Code or a notice of liquidation filed under the Business Corporations Act (chapter S-31.1).”;

(3) by replacing “informs the registrant of the cancellation” in the third paragraph by “records the cancellation in the register and informs the registrant”.

**185.** Section 98 of the Act is amended by inserting the following subparagraph after subparagraph 6 of the first paragraph:

“(6.1) the names and domiciles of the three shareholders controlling the greatest number of votes;”.

**186.** Section 101 of the Act is amended by replacing “in statements of information” in the first paragraph by “in the register”.

**187.** Section 121 of the Act is amended

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

“The Minister may enter into an agreement with any of the following entities to allow the registrar to communicate all or part of the information contained in the register and any subsequent updates:

(1) a government department, body or enterprise;

(2) a municipal body referred to in section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(3) a body whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1); and

(4) the Commission de la construction du Québec.”;

(2) by replacing “the powers and duties of the department, body or enterprise” in the second paragraph by “their powers and duties”;

(3) by replacing “A government department, body or enterprise” in the third paragraph by “An entity”.

**188.** Section 123 of the Act is amended by adding the following paragraph at the end:

“The same applies, for the purposes of section 121, with respect to the entities referred to in subparagraphs 2 to 4 of the first paragraph of that section.”

**189.** Section 131 of the Act is replaced by the following section:

“**131.** The registrar and any person authorized to conduct an inspection or an investigation may not communicate or allow anyone to communicate any information obtained during an inspection or an investigation to, or allow an inspection or investigation report to be examined by, another person other than a person generally or specially authorized by the Minister personally or a person referred to in subparagraphs 1 and 2 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), on the conditions stipulated therein.

The first paragraph applies despite section 9 of that Act.”

**190.** Section 132 of the Act is amended by replacing the second paragraph by the following paragraph:

“The same applies to

(1) a part of such a declaration or document where the part was filed without right; and

(2) the recording or deposit of a notice of closure or a notice of liquidation described in the first paragraph of section 62, a notice required under any of articles 306, 358 and 359 of the Civil Code or a notice of liquidation filed under the Business Corporations Act (chapter S-31.1).”

**191.** The Act is amended by inserting the following section after section 134:

**“134.1.** The registrar may, on the registrar’s own initiative or on request, attach a request made under section 134 to a request made under section 221.1 of the Companies Act (chapter C-38) or section 25 of the Business Corporations Act (chapter S-31.1), if circumstances permit.

In such a case, the fees payable are those applicable for a single request.”

**192.** Section 138 of the Act is amended

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

“At the expiry of the time for contesting a decision made under section 137, the registrar may file the decision at the office of the Superior Court in the judicial district of the registrant’s domicile or principal establishment in Québec, or the judicial district of the address of the registrant’s attorney. However, the registrar is required to file the decision at the request of an interested person.”;

(2) by replacing “effect” in the second paragraph by “effects”.

**193.** Section 142 of the Act is amended

(1) by replacing “any penal proceeding or civil action” in the first paragraph by “any judicial application”;

(2) by replacing “However, despite any provision to the contrary, any proceeding or action” in the second paragraph by “Despite any provision to the contrary, any judicial application or penal proceeding”.

**194.** Sections 143 and 144 of the Act are repealed.



**195.** The Act is amended by inserting the following section after section 163:

**“163.1.** Any penal proceeding instituted under this Act is prescribed one year after the date on which the prosecutor becomes aware of the commission of the offence.

However, no proceedings may be instituted if more than five years have passed since the date of the commission of the offence.”

## **CHAPTER XII**

### **PROVISIONS CONCERNING CERTAIN ELEMENTS OF THE FINANCIAL SECTOR**

#### **DIVISION I**

##### **DIVIDED CO-OWNERSHIP INSURANCE**

###### *§1.—Amending provisions*

#### **CIVIL CODE OF QUÉBEC**

**196.** Article 1073 of the Civil Code of Québec, amended by section 641 of chapter 23 of the statutes of 2018, is again amended by replacing “The Government may prescribe, by regulation, the criteria according to which” in the third paragraph by “The Government may, by regulation, determine cases in which”.

**197.** Article 1074.2 of the Code is amended by inserting “and, in the cases provided for in this Code, for the injury caused by the act, omission or fault of another person or by the act of things in the co-owner’s custody” at the end of the first paragraph.

**198.** Article 1097 of the Code is amended by adding the following paragraph at the end:

“(5) the amendment of the description of the private portions referred to in section 1070.”

#### **ACT MAINLY TO IMPROVE THE REGULATION OF THE FINANCIAL SECTOR, THE PROTECTION OF DEPOSITS OF MONEY AND THE OPERATION OF FINANCIAL INSTITUTIONS**

**199.** Section 653 of the Act mainly to improve the regulation of the financial sector, the protection of deposits of money and the operation of financial institutions (2018, chapter 23) is repealed.

§2. — *Special transitional provisions*

**200.** The syndicate of a divided co-ownership established before 13 June 2018 that is not controlled by the promoter must submit the first description of the private portions provided for in the third paragraph of article 1070 of the Civil Code to the co-owners for approval.

The description must, not later than 13 June 2020, be approved during a general meeting by co-owners representing more than half of the votes of the co-owners present or represented.

**DIVISION II**

GOVERNANCE OF CAPITAL RÉGIONAL ET COOPÉRATIF  
DESJARDINS

§1. — *Amending provisions*

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF  
DESJARDINS

**201.** Section 4 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is amended

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

“(1) six persons appointed by the president of the Fédération des caisses Desjardins du Québec;”;

(2) by replacing “two” in paragraph 2 by “three”;

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

“(3) three persons appointed by the members referred to in subparagraphs 1 and 2, including one considered by those members to be representative of the eligible entities described in subparagraph 1 of the first paragraph of section 18 and another considered by those members to be representative of the eligible entities described in subparagraph 2 of that paragraph; and”;

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

“At least a majority of the board members, including four appointed by the president of the Fédération des caisses Desjardins du Québec, must qualify as independent persons.”

**202.** 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 Société, may not hold office for more than 12 years.

**“4.2.** Persons qualify as independent persons if, in the opinion of the board of directors, they have no direct or indirect relationship or interest, for example of a financial, commercial, professional or philanthropic nature, that might compromise their judgment as regards the interests of the Société.

A person is deemed not to be independent if that person

(1) is, or was in the three years prior to being elected or appointed,

(a) an employee or officer of the Société, one of its subsidiaries, a credit union that is a member of the Fédération des caisses Desjardins du Québec or a subsidiary of the Fédération, unless the person is an officer solely because the person is a member of the board of directors of a legal person referred to in this subparagraph *a*, or

(b) an employee, officer or director of the Fédération des caisses Desjardins du Québec or a legal person or partnership that has a business relationship with the Société;

(2) is a director of one of the subsidiaries of the Fédération des caisses Desjardins du Québec; or

(3) has an immediate family member who is an officer of the Société 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.

The sole fact that a person is, or was in the three years prior to being elected or appointed, a director of a credit union that is a member of the Fédération des caisses Desjardins du Québec does not prevent the person from qualifying 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, from those among them who qualify as independent persons, the chair of the board according to the expertise and experience profile established by the committee responsible for governance and ethics.

**“4.4.** The board of directors shall set up a committee responsible for governance and ethics, which is also responsible for human resources, unless the board sets up another committee.

The committee responsible for governance and ethics must be composed exclusively of board members. It shall be 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 board may assign all or part of a committee's functions to another committee.

**“4.5.** The functions of the committee responsible for governance and ethics include

(1) supervising the application of the rules on governance, independence and conflicts of interest management;

(2) establishing, after consultation with the president of the Fédération des caisses Desjardins du Québec, the expertise profile of the chair of the board of directors; and

(3) 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, and

(d) the candidate nomination process for the election of board members by the general meeting of shareholders.

Where the chair of the board is a member of a committee that exercises the function described in subparagraph 2 of the first paragraph, the chair may not vote on a resolution to recommend the profile referred to in that subparagraph to the board nor be present during deliberations on the matter.

**“4.6.** The functions of the committee responsible for human resources include

(1) developing and proposing to the board of directors an expertise and experience profile for the appointment of the chief executive officer, as well as criteria for evaluating the chief executive officer's performance; and

(2) making recommendations to the board as regards the chief executive officer's terms of employment, including remuneration.

Where the chief executive officer is a member of a committee that exercises those functions, the chief executive officer may not vote on a resolution to propose or recommend the elements referred to in the first paragraph to the board nor be present during deliberations on the matter.”

**203.** Section 5 of the Act is amended by inserting the following paragraphs after the first paragraph:

“The term of office of the chief executive officer may not exceed five years. The term may be renewed if the other board members, after having evaluated the performance of the chief executive officer outside his or her presence, consider such a renewal to be appropriate.

The chief executive officer may not be an employee, officer or director of a credit union that is a member of the Fédération des caisses Desjardins du Québec, the Fédération des caisses Desjardins du Québec, one of its subsidiaries or one of the Société’s subsidiaries, or have been such an employee, officer or director in the year preceding the date of appointment to office.”

**204.** The Act is amended by inserting the following section after section 5:

**“5.1.** The functions of the chief executive officer include

(1) negotiating an agreement with an investment fund manager, within the meaning of the Securities Act (chapter V-1.1), and ensuring follow-up;

(2) negotiating agreements with the Fédération des caisses Desjardins du Québec and its subsidiaries and ensuring follow-up;

(3) coordinating, to the extent determined by the Société’s board of directors, the Société’s relations with the manager referred to in paragraph 1, the Fédération des caisses Desjardins du Québec and their subsidiaries;

(4) ensuring that the board of directors has the necessary information, including a rendering of account by the manager referred to in paragraph 1, to evaluate that manager; and

(5) reporting to the shareholders at the annual general meeting.”

**205.** Section 6 of the Act is amended by replacing “the president of the Mouvement des caisses Desjardins” by “the president of the Fédération des caisses Desjardins du Québec”.

**206.** Section 7 of the Act is amended

(1) in the first paragraph,

(a) by inserting “or officer” after “Any director” and “or officer’s” after “director’s”;

(b) by replacing “and abstain” by “. In addition, such a director shall abstain”;

(2) in the second paragraph,

(a) by replacing “A director” by “The director or officer”;

(b) by replacing “the director’s spouse or child” by “an immediate family member”.

**207.** The Act is amended by inserting the following after the heading of Chapter III:

**“DIVISION I**

**“INTERPRETATION”.**

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

**“DIVISION II**

**“PRIOR APPROVAL OF INVESTMENTS**

**“18.1.** The board of directors shall identify which investments it must approve in advance, with or without a favourable recommendation by the investment committee charged with examining them, and which investments may, to the extent the board determines, be approved by such a committee or by the manager referred to in paragraph 1 of section 5.1.

**“18.2.** The board of directors shall set up at least one investment committee.

If it sets up more than one investment committee, the board shall specify the field in which the investments each committee is responsible for are to be made.

**“18.3.** 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.

**“DIVISION III**

**“INVESTMENTS”.**

**209.** Section 24 of the Act is amended

(1) by replacing “, his or her spouse or a child” in the first paragraph by “or a member of the immediate family”;

(2) by striking out the second paragraph.

§2. — *Special transitional provisions*

**210.** The board of directors of Capital régional et coopératif Desjardins shall identify from among its members in office on 17 March 2020 those who qualify as independent persons.

**211.** Despite the new provisions of section 5 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1), the chief executive officer in office on 17 March 2020 continues to hold office until the expiry of the term.

### **DIVISION III**

#### **SUPERVISION OF FINANCIAL MARKETS**

##### **ACT RESPECTING NASDAQ STOCK EXCHANGE ACTIVITIES IN QUÉBEC**

**212.** The Act respecting Nasdaq stock exchange activities in Québec (chapter E-20.01) is repealed.

### **CHAPTER XIII**

#### **OTHER PROVISIONS**

##### **DIVISION I**

###### **TERMS GOVERNING THE APPLICATION OF RATES**

###### **CODE OF PENAL PROCEDURE**

**213.** Article 8.1 of the Code of Penal Procedure (chapter C-25.1) is amended by adding the following paragraph at the end:

“The amount of the contribution provided for in subparagraph 3 of the first paragraph is rounded down to the nearest dollar if it includes a dollar fraction that is less than \$0.50, or up to the nearest dollar if it includes a dollar fraction that is equal to or greater than \$0.50.”

##### **DIVISION II**

###### **HARMONIZATION OF THE CONSUMER PRICE INDEX**

**214.** In the following Acts and regulations, all occurrences of “overall average Québec consumer price index without alcoholic beverages and tobacco products” and “aggregate average for the consumer price index for Québec, excluding alcoholic beverages and tobacco products,” are replaced by “average all-items Consumer Price Index for Québec excluding alcoholic beverages, tobacco products and recreational cannabis” and all occurrences of “average of the 12 All-items Consumer Price Indexes for Québec, excluding alcoholic

beverages and tobacco products,” are replaced by “average of the 12 all-items Consumer Price Indexes for Québec excluding alcoholic beverages, tobacco products and recreational cannabis”:

- (1) the Financial Administration Act (chapter A-6.001);
- (2) the Act respecting the Autorité régionale de transport métropolitain (chapter A-33.3);
- (3) the Act respecting municipal taxation (chapter F-2.1);
- (4) the Taxation Act (chapter I-3);
- (5) the Act respecting the legal publicity of enterprises (chapter P-44.1);
- (6) the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5);
- (7) the Regulation respecting the application of the Public Curator Act (chapter C-81, r. 1);
- (8) the Regulation respecting the rates for using the public fast-charging service for electric vehicles (chapter H-5, r. 1);
- (9) the Québec Immigration Regulation (chapter I-0.2.1, r. 3);
- (10) the Regulation respecting toll road infrastructures operated under a public-private partnership agreement (chapter P-9.001, r. 3);
- (11) the Regulation respecting the safety and welfare of cats and dogs (chapter P-42, r. 10.1);
- (12) the Tariff of costs for the transportation, keeping and preservation of dead bodies (chapter R-0.2, r. 7);
- (13) the Reduced Contribution Regulation (chapter S-4.1.1, r. 1);
- (14) the Educational Childcare Regulation (chapter S-4.1.1, r. 2); and
- (15) the Regulation respecting the application of the Fuel Tax Act (chapter T-1, r. 1).



### DIVISION III

#### EXCLUSION OF DIESEL FUEL IN DETERMINING THE ANNUAL DUTY PAYABLE INTO THE GREEN FUND

##### ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

**215.** Despite any provision to the contrary, diesel fuel used for purposes other than transportation or for needs other than the supply of mobile equipment referred to in part QC.27.1 of protocol QC.27 in Schedule A.2 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) must be excluded from the calculation of the annual duty payable into the Green Fund under the Act respecting the Régie de l'énergie (chapter R-6.01), as it read between 13 June 2013 and 1 January 2015.

### DIVISION IV

#### GROSS DEBT AND THE GENERATIONS FUND

##### ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

**216.** Section 1.1 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1) is amended by striking out “plus the balance of the stabilization reserve fund established under the Balanced Budget Act (chapter E-12.00001)”.

**217.** Section 1.2 of the Act is amended by striking out “, nor the portion of advances made to the financing fund established under the Act respecting the Ministère des Finances (chapter M-24.01) and used to fund bodies not subject to the first paragraph of section 89 of the Financial Administration Act (chapter A-6.001) and government enterprises listed in Schedule 3 to that Act” in the second paragraph.

### DIVISION V

#### DELEGATION OF POWER

##### FINANCIAL ADMINISTRATION ACT

**218.** Section 75 of the Financial Administration Act (chapter A-6.001) is replaced by the following section:

“**75.** The information to be furnished by clients of the book based system in the prescribed forms is determined by the Minister or by any other person authorized in writing by the Minister.”

## REGULATION RESPECTING SAVINGS PRODUCTS

**219.** Section 8 of the Regulation respecting savings products (chapter A-6.001, r. 9) is amended by inserting “, by a person authorized under section 75 of the Financial Administration Act (chapter A-6.001)” after “Minister of Finance”.

**220.** The Regulation is amended by replacing all occurrences of “the appropriate form prescribed by the Minister” and “the form prescribed by the Minister”, except in section 33, by “the prescribed form”, and by striking out “by the Minister” in the fourth paragraph of that section.

## DIVISION VI

### COMMUNICATION OF INFORMATION

#### TAX ADMINISTRATION ACT

**221.** Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following subparagraph at the end of the second paragraph:

“(z.7) the Minister of Municipal Affairs, Regions and Land Occupancy, solely to the extent that the information is required to carry out its mandate of annually preparing and publishing an update on the financial transfers by the Government to municipalities.”

**222.** The Act is amended by inserting the following section after section 69.4.2:

“**69.4.3.** The Minister of Municipal Affairs, Regions and Land Occupancy may, in connection with the annual update on the financial transfers by the Government to municipalities, make public, without the consent of the person concerned, information obtained under subparagraph z.7 of the second paragraph of section 69.1.”

## DIVISION VII

### BORROWING POWERS

#### ACT RESPECTING THE MINISTÈRE DES RELATIONS INTERNATIONALES

**223.** Section 30 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1) is amended by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) with the authorization of the Government on the recommendation of the Minister of Finance, offer as security any property or any real right.”

## ACT RESPECTING THE MINISTÈRE DU CONSEIL EXÉCUTIF

**224.** Section 3.17 of the Act respecting the Ministère du Conseil exécutif (chapter M-30) is amended by striking out “contract any loan or” in subparagraph 3 of the second paragraph.

## DIVISION VIII

## PRE-ELECTION REPORT

## ACT RESPECTING THE MINISTÈRE DES FINANCES

**225.** Section 23.1 of the Act respecting the Ministère des Finances (chapter M-24.01) is amended by replacing the third paragraph by the following paragraph:

“The assurance report prepared in accordance with section 40.1 of the Auditor General Act (chapter V-5.01) must be attached to the pre-election report. It contains the Auditor General’s conclusion on the plausibility, as at the last working day of the sixth week preceding the date of publication of the pre-election report or as at a later date if the Auditor General considers it appropriate, as well as forecasts, projections, estimates and assumptions referred to in sections 23.2 and 23.3.”

**226.** Section 23.4 of the Act is amended

- (1) in the first paragraph,
  - (a) by inserting “pre-election” after “draft”;
  - (b) by inserting “assurance” after “prepare the”;
- (2) by striking out the second paragraph.

**227.** The Act is amended by inserting the following sections after section 23.4:

**“23.4.1.** The Minister may, until the last working day of the sixth week preceding the date of publication of the pre-election report, make changes to the draft pre-election report, especially on the basis of data available at the time of its updating.

**“23.4.2.** A preliminary draft of the financial framework shall be sent to the Auditor General on

- (1) in the case of the pre-election report referred to in the first paragraph of section 23.1, the fifth working day after the 20 June preceding the expiry of a Legislature as provided for in the first paragraph of section 6 of the Act respecting the National Assembly (chapter A-23.1); or

(2) in the case of the pre-election report referred to in the second paragraph of section 23.1, the first working day before 21 December preceding the expiry of a Legislature as provided for in the third paragraph of section 6 of the Act respecting the National Assembly.

The Minister shall inform the Auditor General of any change the Minister makes to a draft pre-election report under the first paragraph on or before the last working day of the sixth week preceding the date of publication of the pre-election report.

The Minister may also, after the time provided for in the second paragraph, make any other change to the draft pre-election report that arises from the Auditor General's work. Those changes are sent to the Auditor General without delay."

**228.** Section 23.5 of the Act is amended

(1) by replacing "opinion" in the first paragraph by "assurance report" and by replacing "jointe" in that paragraph in the French text by "joint";

(2) by replacing "attached opinion" in the second paragraph by "attached assurance report".

#### AUDITOR GENERAL ACT

**229.** The heading of subdivision 2.1 before section 40.1 of the Auditor General Act (chapter V-5.01) is replaced by the following heading:

"§2.1. — *Assurance reports on the pre-election report*".

**230.** Section 40.1 of the Act is amended by replacing "a report giving his opinion" and "on the date specified in" in the first paragraph by "an assurance report giving his conclusion" and "under", respectively.

**231.** Section 40.2 of the Act is amended

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

"The assurance report must cover at least the first three fiscal years reported on in the pre-election report.";

(2) in the second paragraph,

(a) by replacing "the opinion" by "the assurance report";

(b) by inserting "pre-election" before "report was published".

**232.** Section 40.3 of the Act is replaced by the following section:

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

**233.** The Act is amended by inserting the following section after section 40.3:

**“40.4.** The Auditor General may, if he considers it appropriate, prepare a report detailing his assurance work on the pre-election report.

On or before the date of publication of the pre-election report, the detailed report must be sent by the Auditor General to the President of the National Assembly, who shall table it before the National Assembly along with the pre-election report.

It is published by the Auditor General by any means he considers appropriate, following the publication of the pre-election report by the Minister of Finance, without waiting for the President of the National Assembly to table it.”

## **DIVISION IX**

### **CERTAIN DUTIES, FEES AND CHARGES COLLECTED BY THE RÉGIE DES ALCOOLS, DES COURSES ET DES JEUX**

#### *§1. — Amending provisions*

### **ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES**

**234.** The Act respecting lotteries, publicity contests and amusement machines (chapter L-6) is amended by inserting the following sections after section 135:

**“135.1.** Despite section 34, a person to whom the board issues, between 7 May 2015 and 1 May 2020, a licence for a drawing, a wheel of fortune licence or a charity casino licence must, as the case may be, pay the following duties, fees and charges:

(1) for a licence for a drawing: examination fees of \$31.25;

(2) for a licence for a drawing during a fund-raising campaign authorizing the holding of a drawing: administrative charges of \$31.25 plus 6% of the total value of the prizes offered;

(3) for a wheel of fortune licence authorizing the operation of a wheel of fortune: administrative charges of \$31.25 plus \$117 per day for each wheel of fortune where the stake is from \$0.25 to \$2, and \$234 per day for other wheels of fortune; and

(4) for a charity casino licence authorizing the holding of a charity casino: administrative charges of \$31.25 plus \$58.50 per day for each blackjack table or for each wheel of fortune.

A payable duty of 3% of the total selling price of the tickets printed or estimated by the applicant or of the objects manufactured is added to the examination fees provided for in subparagraph 1 of the first paragraph, unless the application for a licence for a drawing concerns a 50/50 activity where the value of each prize to be awarded is \$5,000 or less.

Where the application for a licence for a drawing concerns the 50/50 activity where the value of each prize to be awarded is \$5,000 or less and is made by a group of organizations under section 4.2 of the Lottery Scheme Rules (chapter L-6, r. 12), a payable duty of \$131 is added to the examination fees provided for in subparagraph 1 of the first paragraph.

**“135.2.** Despite section 34, a person to whom the board issues, between 7 May 2015 and 1 May 2020, a licence for a drawing authorizing a 50/50 activity where the value of each prize to be awarded is greater than \$5,000 must also, if the revenues from the sale of all the tickets exceed 10% of the total selling price of the tickets estimated at the time of the application for a licence, pay to the board 3% of the excess amount. The payment of duties must accompany the statement of profits sent under section 45.3 of the Lottery Scheme Rules (chapter L-6, r. 12).

**“135.3.** The duties, fees and charges paid for the issue of a licence for a drawing under sections 4.1 and 4.2 of the Lottery Schemes Regulation (chapter L-6, r. 11), as those sections read between 7 May 2015 and 1 May 2020, are deemed to have been paid under sections 135.1 and 135.2, as the case may be.

Subject to section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), section 188 of the Naskapi and the Cree-Naskapi Commission Act (Statutes of Canada, 1984, chapter 18) and section 15 of the Cree Nation of Eeyou Istchee Governance Agreement Act (Statutes of Canada, 2018, chapter 4, section 1), the amounts paid as duties, fees and charges under that Regulation during the period provided for in the first paragraph are deemed to be duties, fees and charges validly collected under that paragraph. Those amounts belong to the Government.”

## ACT RESPECTING LIQUOR PERMITS

**235.** The Act respecting liquor permits (chapter P-9.1) is amended by inserting the following sections after section 160.1:

**“160.2.** Despite subparagraph 5 of the first paragraph of section 39, any person who, between 7 May 2015 and 1 May 2020, obtained a reunion permit authorizing the serving of alcoholic beverages must pay to the board a duty of \$47 per day of use, up to a maximum of six times the amount prescribed for a day of use, for each room or terrace where the permit will be used.

**“160.3.** Despite subparagraph 5 of the first paragraph of section 39 and subject to the second and third paragraphs of this section, any person who, between 7 May 2015 and 1 May 2020, obtained a reunion permit authorizing the sale of alcoholic beverages must pay to the board a duty of \$91 per day of use, up to a maximum of five times the amount prescribed for a day of use, for each room or terrace where the permit will be used.

However, no duties are payable for the reunion permit to sell issued to a participant in a tasting show or an exhibition if that event is organized by a non-profit legal person under the second paragraph of section 23.2 of the Regulation respecting liquor permits (chapter P-9.1, r. 5).

If the event promotes or markets alcoholic beverages, the agent or representative of a person under subparagraph 3 of the first paragraph of section 23.1 of that Regulation must pay to the board the following duties for the permit:

- (1) \$217 per day of use, if there are seven or fewer persons represented; or
- (2) \$435 per day of use, if there are eight or more persons represented.

The duties payable under the third paragraph cannot exceed five times the amount established for a day of use.

**“160.4.** The duties paid for the issue of a reunion permit under section 3 of the Regulation respecting duties and costs payable under the Act respecting liquor permits (chapter P-9.1, r. 3), as it read between 7 May 2015 and 1 May 2020, are deemed to have been paid under sections 160.2 and 160.3, as the case may be.

Subject to section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), section 188 of the Naskapi and the Cree-Naskapi Commission Act (Statutes of Canada, 1984, chapter 18) and section 15 of the Cree Nation of Eeyou Istchee Governance Agreement Act (Statutes of Canada, 2018, chapter 4, section 1), the amounts paid as duties under that Regulation during the period provided for in the first paragraph are deemed to be duties validly collected under that paragraph. Those amounts belong to the Government.”

## LOTTERY SCHEMES REGULATION

**236.** Section 4.1 of the Lottery Schemes Regulation (chapter L-6, r. 11) is amended

- (1) in paragraph 2,
  - (a) by replacing “\$31.25” in the first paragraph by “\$29.25”;
  - (b) by replacing “3%” in the second paragraph by “0.9%”;
  - (c) by replacing “\$131” in the third paragraph by “\$65”;
- (2) by replacing “\$31.25” and “6%” in paragraph 3 by “\$29.25” and “3%”, respectively;
- (3) by replacing “\$31.25”, “\$117” and “\$234” in paragraph 4 by “\$29.25”, “\$58” and “\$115”, respectively;
- (4) by replacing “\$31.25” and “\$58.50” in paragraph 6 by “\$29.25” and “\$29”, respectively.

**237.** Section 4.2 of the Regulation is amended by replacing “3%” by “0.9%”.

## REGULATION RESPECTING DUTIES AND COSTS PAYABLE UNDER THE ACT RESPECTING LIQUOR PERMITS

**238.** Section 3 of the Regulation respecting duties and costs payable under the Act respecting liquor permits (chapter P-9.1, r. 3) is amended

- (1) by replacing “\$47” in the first paragraph by “\$29”;
- (2) by replacing “\$91” in the second paragraph by “\$53”;
- (3) by replacing the fourth and fifth paragraphs by the following paragraph:

“If the event promotes or markets alcoholic beverages, the duties payable for the issue of a reunion permit to sell issued to the agent or representative of a person under subparagraph 3 of the first paragraph of section 23.1 of that Regulation are \$53 per day of use, up to a maximum of 5 times the amount prescribed for a day of use.”

§2. — *Special provisions*

**239.** Despite section 9 of the Regulation respecting duties and costs payable under the Act respecting liquor permits (chapter P-9.1, r. 3), the duties payable for the issue of a reunion permit under the Act respecting liquor permits (chapter P-9.1), prescribed by section 3 of that Regulation, as amended by section 238, will not be adjusted on 1 April 2020.



## DIVISION X

### ACTIVE TRANSPORTATION DEVELOPMENT

#### ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

**240.** Section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) is amended by inserting the following subparagraph after subparagraph *i* of paragraph 1:

“(j) the development, improvement, preservation and maintenance of active transportation infrastructures and their accessories;”.

**241.** Section 12.32.1 of the Act is amended by replacing “*d* and *e* of paragraph 1 of section 12.30” in the sixth paragraph by “*d*, *e*, *h* and *j* of paragraph 1 of section 12.30”.

## DIVISION XI

### MARKING OF ALCOHOLIC BEVERAGES

#### ACT TO MODERNIZE THE LEGAL REGIME APPLICABLE TO LIQUOR PERMITS AND TO AMEND VARIOUS OTHER LEGISLATIVE PROVISIONS WITH REGARD TO ALCOHOLIC BEVERAGES

**242.** Section 143 of the Act to modernize the legal regime applicable to liquor permits and to amend various other legislative provisions with regard to alcoholic beverages (2018, chapter 20) is amended by replacing “is repealed on 12 June 2020” by “is repealed on the date set by the Government for the coming into force of section 62 of this Act”.

**243.** Section 144 of the Act is amended by striking out paragraph 3.

## CHAPTER XIV

### FINAL PROVISIONS

**244.** Section 241, where it amends the sixth paragraph of section 12.32.1 of the Act respecting the Ministère des Transports (chapter M-28) to add a reference to subparagraph *h* of paragraph 1 of section 12.30 of that Act, has effect from 12 June 2015. Chapter I, comprising sections 1 to 13, has effect from 1 January 2019, except section 6, insofar as it repeals sections 88.11 to 88.14 of the Educational Childcare Act (chapter S-4.1.1), and section 10, which apply in respect of a year subsequent to the year 2018. Sections 13 to 16 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund, enacted by section 98, except where section 11 of that Act is concerned, have effect from 1 April 2019.

**245.** This Act comes into force on 17 March 2020, except

- (1) sections 234 to 238, which come into force on 1 May 2020;
- (2) Division I of Chapter X, comprising sections 103 to 154, which comes into force on 1 April 2021;
- (3) paragraphs 1 to 3 of section 201, which come into force on the date of the closing of the first general meeting of holders of Capital régional et coopératif Desjardins shares that is held after 17 March 2020;
- (4) sections 1 to 11, 19 and 20 of the Act respecting the Financial Assistance for Investment Program and establishing the Special Contracts and Financial Assistance for Investment Fund, enacted by section 98, which come into force on the date of coming into force of the first ministerial order made under that Act;
- (5) section 196, which comes into force on the date of coming into force of the first regulation made under article 1073 of the Civil Code; and
- (6) Chapters III to VI, which come into force on the date or dates to be set by the Government.

SCHEDULE I  
(Section 99)

SPECIAL CONTRACTS AND FINANCIAL ASSISTANCE FOR  
INVESTMENT FUND

	<b>2020–2021</b>
<b>Revenues</b>	<b>\$400,000,000</b>
<b>Expenditures</b>	<b>\$400,000,000</b>
Surplus (Deficit) of the Fiscal Year	0
Ending Cumulative Surplus (Deficit)	0
<b>Investments</b>	<b>0</b>
Total loans or advances <sup>1</sup>	0

<sup>1</sup> To (from) the Financing Fund and the general fund.

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF  
CERTAIN PROVISIONS OF THE BUDGET SPEECHES OF  
17 MARCH 2016, 28 MARCH 2017, 27 MARCH 2018 AND  
21 MARCH 2019

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