

Legislative
Assembly
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67 ELIZABETH II, 2018

Bill 15

An Act to amend the Taxpayer Protection Act, 1999

Mr. R. Hillier

Private Member's Bill

1st Reading March 21, 2018

2nd Reading

3rd Reading

Royal Assent



EXPLANATORY NOTE

The *Taxpayer Protection Act, 1999* presently contains restrictions on introducing a government bill to increase or permit the increase of a tax rate under a tax statute designated in the Act or to give a body or person, other than the Crown, the authority to change a tax rate in a designated tax statute or to levy a new tax. The Bill amends the Act to extend those restrictions to a bill that amends those restrictions.

An Act to amend the Taxpayer Protection Act, 1999

Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1 Section 2 of the *Taxpayer Protection Act, 1999* is amended by adding the following subsection:**Restriction on amendments to this Act**

(13) A member of the Executive Council shall not include in a bill a provision that amends this Act to permit a member of the Executive Council to include in a bill a provision described in subsection (1) despite that subsection or that removes any statute from the list of designated tax statutes unless,

- (a) a referendum concerning the amendment is held under this Act before the bill is introduced in the Assembly; and
- (b) the referendum authorizes the amendment.

2 Section 3 of the Act is amended by adding the following subsection:**Restriction on amendments to this Act**

(4) A member of the Executive Council shall not include in a bill a provision that amends this Act to permit a member of the Executive Council to include in a bill a provision that gives a person or body, other than the Crown, the authority described in subsection (1) or a person or body, other than the Crown or a member of the Executive Council, the authority described in subsection (2) despite that applicable subsection unless,

- (a) a referendum concerning the amendment is held under this Act before the bill is introduced in the Assembly; and
- (b) the referendum authorizes the amendment.

3 (1) Clauses 4 (1) (c) and (d) of the Act are repealed and the following substituted:

- (c) to give a person or body, other than the Crown or a member of the Executive Council, an authority to tax; or
- (d) to have a member of the Executive Council introduce a bill that includes a provision to amend this Act as described in subsection 2 (13) or 3 (4).

(2) Section 4 of the Act is amended by adding the following subsection:**No referendum, amendment to this Act**

(9) A referendum is not required for the purposes of section 2 or 3 with respect to an amendment to this Act described in subsection 2 (13) or 3 (4), as the case may be, if,

- (a) the amendment was described in a statement given to the Chief Electoral Officer under this section;
- (b) in the opinion of the Chief Electoral Officer given in accordance with this section, the statement complies with subsections (2) and (3); and
- (c) the party whose leader gave the statement to the Chief Electoral Officer forms the government after the election.

Commencement

4 This Act comes into force on the day it receives Royal Assent.

Short title

5 The short title of this Act is the *Taxpayer Protection Amendment Act, 2018*.