

Legislative
Assembly
of Ontario



Assemblée
législative
de l'Ontario

2ND SESSION, 42ND LEGISLATURE, ONTARIO
70 ELIZABETH II, 2021

Bill 21

**An Act to amend the Taxation Act, 2007 to provide for a
non-refundable tax credit to encourage tourism within Ontario**

Mr. W. Gates

Private Member's Bill

1st Reading October 18, 2021

2nd Reading

3rd Reading

Royal Assent



**An Act to amend the Taxation Act, 2007 to provide for a
non-refundable tax credit to encourage tourism within Ontario**

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

1 Subsection 16 (2) of the *Taxation Act, 2007* is amended by striking out “21.1 and 22” at the end and substituting “21.1, 22 and 103.1.3”.

2 The Act is amended by adding the following section:

Travel Ontario tax credit

103.1.3 (1) An eligible person who is an individual and who was resident in Ontario on the last day of a taxation year ending after December 31, 2019 may deduct from the amount of tax otherwise payable for the year under Division B of Part II an Ontario tourism tax credit not exceeding \$1,000.

Regulations

(2) The Lieutenant Governor in Council may make regulations prescribing any rules the Lieutenant Governor in Council considers necessary or advisable for the purposes of the proper administration of the credit under this section, including rules respecting the receipts and other information a person may be required to provide in connection with this section.

Commencement

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

Short title

4 The short title of this Act is the *Taxation Amendment Act (Travel Ontario Tax Credit), 2021*.

EXPLANATORY NOTE

The Bill amends the *Taxation Act, 2007* to provide for a non-refundable tax credit of up to \$1,000 for residents of Ontario for travel in Ontario for the purposes of tourism.