

Legislative  
Assembly  
of Ontario



Assemblée  
législative  
de l'Ontario

2ND SESSION, 42ND LEGISLATURE, ONTARIO  
71 ELIZABETH II, 2022

# Bill 122

**An Act to exempt certain wines from the basic tax on wine**

**Mr. W. Gates**

**Private Member's Bill**

1st Reading      April 28, 2022

2nd Reading

3rd Reading

Royal Assent



**An Act to exempt certain wines from the basic tax on wine**

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

**1 Section 27 of the *Liquor Tax Act, 1996* is amended by adding the following subsection:**

**Exception**

(1.0.1) Subsection (1) does not apply to a purchase of wine from a winery retail store that is located at a winery if the wine is,

- (a) Vintners Quality Alliance wine; or
- (b) wine produced entirely from grapes grown in Ontario.

**Commencement**

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

**Short title**

**3 The short title of this Act is the *Supporting Economic Recovery and Renewal in the Niagara Region Act, 2022*.**

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EXPLANATORY NOTE

The Bill amends the *Liquor Tax Act, 1996* to provide an exception for certain wines to the tax set out in subsection 27 (1).