

Legislative  
Assembly  
of Ontario



Assemblée  
législative  
de l'Ontario

1ST SESSION, 44TH LEGISLATURE, ONTARIO  
3 CHARLES III, 2025

# Bill 24

*(Chapter 10 of the Statutes of Ontario, 2025)*

**An Act to implement Budget measures and to enact and amend various statutes**

**The Hon. P. Bethlenfalvy**  
Minister of Finance

1st Reading	May 15, 2025
2nd Reading	June 2, 2025
3rd Reading	June 3, 2025
Royal Assent	June 5, 2025





## EXPLANATORY NOTE

*This Explanatory Note was written as a reader's aid to Bill 24 and does not form part of the law.  
Bill 24 has been enacted as Chapter 10 of the Statutes of Ontario, 2025.*

### SCHEDULE 1 ASSESSMENT ACT

The *Assessment Act* is amended to provide for a set of standard rules governing the manner in which notices under the Act are to be provided by the assessment corporation, which, in addition to personal delivery and delivery by mail, contemplate sending notices by electronic means. Consequential amendments are made to the *City of Toronto Act, 2006* and to the *Municipal Act, 2001*.

In addition, section 53 of the Act is amended. Subsection 53 (3) of the Act currently permits the assessment corporation to make available to certain entities the information sufficient to meet their planning requirements. That subsection is amended to permit the assessment corporation to also make available information sufficient for a purpose that the Minister has prescribed by regulation. New subsection 53 (4.0.1) of the Act also authorizes the Minister to make regulations governing the disclosure, by those entities, of information made available to them under subsection 53 (3) of the Act.

### SCHEDULE 2 CITY OF TORONTO ACT, 2006

Currently, section 41 of the *City of Toronto Act, 2006* provides that the City may not designate, operate and maintain a highway as a toll highway until a regulation is made that applies to the proposed toll highway. The section is re-enacted to provide that the City does not have the power to designate, operate or maintain a highway as a toll highway. The related regulation-making power in section 116 is repealed.

Subsection 267 (2) of the Act is amended to provide that the City is not authorized to impose a tax on individuals in respect of the issuance or validation of a permit under the *Highway Traffic Act* for certain motor vehicles.

### SCHEDULE 3 COMMODITY FUTURES ACT

The Schedule amends the *Commodity Futures Act*.

The Act is amended by adding sections 21.4.1 to 21.4.10, which empower the Chief Executive Officer of the Canadian Investment Regulatory Organization (CIRO) to appoint employees of CIRO to conduct investigations. The new sections confer investigative powers on these employees and establish rules about the confidentiality of information about an investigation. Finally, sections 21.4.9 and 21.4.10 provide that current or former directors, officers, employees or agents of CIRO are not subject to personal liability for good faith conduct.

Currently, subsection 55 (1) of the Act makes it an offence to, among other things, contravene Ontario commodity futures law. Subsection 55 (3) of the Act makes it an offence for directors or officers to permit or acquiesce in the commission of an offence under subsection 55 (1). Both of these provisions are amended to increase the maximum amount of the fine that may be imposed by a court on conviction from \$5 million to \$10 million.

Currently, the Capital Markets Tribunal may make an order requiring a person or company who has not complied with Ontario commodity futures law to pay an administrative penalty of not more than \$1 million for each failure to comply. Paragraph 9 of subsection 60 (1) of the Act is amended to increase that amount to not more than \$5 million for each failure to comply.

### SCHEDULE 4 EMPLOYER HEALTH TAX ACT

The Schedule amends the *Employer Health Tax Act*.

Section 29 of the Act is amended to expand the means by which the Minister may send notices of assessment under the Act, including by allowing for them to be sent electronically or by any other means that the Minister prescribes by regulation.

Other minor amendments are made to the Act.

### SCHEDULE 5 FINANCIAL ADMINISTRATION ACT

Subsection 3 (1) of the *Financial Administration Act*, which governs the Minister of Finance's investments powers, is amended to include bond forward agreements as a type of investment the Minister is permitted to purchase, acquire, hold or enter into.

### SCHEDULE 6 FUEL TAX ACT

The definition of "fuel" in the *Fuel Tax Act* is amended to reflect that propane is no longer taxable under the *Gasoline Tax Act*. The Act is also amended to set a new tax rate for clear fuel. Various spent provisions are repealed.

## SCHEDULE 7 GASOLINE TAX ACT

The *Gasoline Tax Act* is amended to eliminate the taxation of propane under the Act, beginning July 1, 2025. The Act is also amended to set the tax rates for gasoline and leaded gasoline. A technical amendment is made to correct a French translation error and various spent provisions are repealed.

## SCHEDULE 8 HIGHWAY 407 EAST ACT, 2012

The Schedule repeals the *Highway 407 East Act, 2012* and makes consequential amendments to the *Highway Traffic Act*.

## SCHEDULE 9 HIGHWAY TRAFFIC ACT

The Schedule amends the *Highway Traffic Act* in respect of bicycle lanes. Currently, the Act requires the removal of bicycle lanes in certain circumstances. The Act is amended to require the Minister to restore for use by motor vehicle traffic certain lanes in the City of Toronto by reconfiguring the bicycle lanes and to permit the Lieutenant Governor in Council to order the Minister to restore a lane for use by motor vehicle traffic by removing or reconfiguring existing bicycle lanes. Related amendments are made.

A new Part provides for certain restrictions and requirements relating to automated systems described in Part XIV.1, Part XIV.2, Part XIV.3 or Part XIV.4, including the following:

1. Contracts between municipalities and suppliers or vendors of automated camera enforcement equipment may not provide for payments to the supplier or vendor to be based on the number of offences or administrative penalties or on a percentage of the payment or revenue obtained from the system.
2. The Minister may require a municipality to provide information about automated speed enforcement systems or red light camera systems, and may direct a municipality to change the way it operates such a system.
3. Municipalities are required to publish the location of automated speed enforcement systems and red light camera systems and, if required by the regulations, to display signs indicating that such systems may be in use.
4. Related regulation-making powers are added, including the power to prescribe circumstances in which an offence notice, summons under the *Provincial Offences Act* or administrative penalty shall not be issued for an offence or contravention where the evidence of the offence or contravention was obtained with an automated speed enforcement system.

A provision is added to give the Lieutenant Governor in Council power to make regulations governing a municipal council's consideration respecting whether to designate a community safety zone.

## SCHEDULE 10 HISTORICAL PARKS ACT

The Schedule amends section 4 of the *Historical Parks Act* to allow the Lieutenant Governor in Council to make regulations prescribing that a provision of the *Provincial Parks and Conservation Reserves Act, 2006* applies to one or more historical parks, clarifying the application of any provision of the *Provincial Parks and Conservation Reserves Act, 2006* to one or more historical parks and exempting one or more historical parks from the application of any provision of the *Provincial Parks and Conservation Reserves Act, 2006*.

The Schedule also adds a new section 6. Subsection 6 (1) provides that an account shall be established in the Public Accounts to be known as the Historical Parks Account in which shall be recorded all Crown revenues related to historical parks and all expenditures of public money incurred under subsection 6 (2). Subsection 6 (2) provides that amounts not exceeding the balance in the account may be charged to the Historical Parks Account and paid out of the Consolidated Revenue Fund in order to fund expenses incurred by the Crown in connection with historical parks, to fund refunds of all or part of an amount paid under this Act, to reimburse the Crown for expenditures incurred by the Crown for these purposes and to make a payment under subsection 36 (2) of the *Provincial Parks and Conservation Reserves Act, 2006*, as it applies to historical parks, in accordance with section 4.

## SCHEDULE 11 LIQUOR TAX ACT, 1996

The Schedule makes various amendments to the *Liquor Tax Act, 1996*. Here are some highlights:

1. Subsection 22 (1) is amended to reduce the basic tax rate that applies in respect of the purchase of beer manufactured by a brewer that is a microbrewer. This amendment comes into force on August 1, 2025. A transitional rule is provided for in new subsection 22 (2.1).
2. A new subsection 22 (2) is added to deem beer to be made by a brewer that is a microbrewer, for the purposes of subsection 22 (1), if the beer is made for a microbrewer pursuant to an agreement or arrangement described in subsection 22 (3.2).

3. Subsection 22 (3) currently provides a limit in respect of a brewer's worldwide production of beer in order to be considered a microbrewer for a sales year. The subsection is amended to change how the limit is determined for sales years that begin on or after March 2, 2026.
4. Currently, in order for a brewer to be a microbrewer for a sales year, the brewer must not have been, in the preceding production year, party to an agreement or other arrangement pursuant to which any other brewer that is not a microbrewer agreed to manufacture beer for it. Subsection 22 (3.2) currently provides an exception if the other brewer was a microbrewer at any point in the production year. The subsection is re-enacted to also provide an exception, for a sales year beginning on or after March 2, 2026, for a brewer that operates a brewery in Ontario where, in the production year, it manufactured commercial quantities of beer and to also provide an exception for such other circumstances as may be prescribed by the regulations.
5. Subsection 29.1 (1) currently provides for the basic tax rate that applies for the purchase of spirits from a distillery retail store. The subsection is amended to change the basic tax rate from 61.5 of the retail price to 30.75 per cent. This amendment comes into force on August 1, 2025.
6. A new section 29.4 provides that a tax otherwise payable under the Act on alcohol refreshment beverages does not apply, if so prescribed by the regulations, and instead the prescribed alternate rate or rates of tax apply. An "alcohol refreshment beverage" refers to any liquor that contains no more than 7.1 per cent alcohol by volume and satisfies certain criteria, including that the alcohol is a specified type or combination or mixture of liquor as may be prescribed by the regulations.

#### **SCHEDULE 12** **MEMBERS OF EXECUTIVE COUNCIL RECOGNITION ACT, 2025**

The Schedule enacts the *Members of Executive Council Recognition Act, 2025*, which provides for the designation of former members of the Executive Council as Honorary Members of the Executive Council.

Every member of the Executive Council, including Honorary Members of the Executive Council, may use the honorific "The Honourable" before the member's name and the initials "E.C.O." after the member's name.

#### **SCHEDULE 13** **MUNICIPAL ACT, 2001**

Currently, section 40 of the *Municipal Act, 2001* sets out provisions respecting municipalities designating, operating and maintaining highways as toll highways. The section is re-enacted to provide that municipalities do not have the power to designate, operate and maintain a highway as a toll highway.

#### **SCHEDULE 14** **NATIONAL CAPITAL CHILDREN'S ONCOLOGY CARE INC. ACT, 1990**

The Schedule amends the *National Capital Children's Oncology Care Inc. Act, 1990*. A definition of the term "specified property" is added to the Act and related amendments are made.

#### **SCHEDULE 15** **ONTARIO CANNABIS RETAIL CORPORATION ACT, 2017**

The Schedule amends the *Ontario Cannabis Retail Corporation Act, 2017*.

Section 11 of the Act is amended to provide that all by-laws, and not just financial by-laws as is currently the case, require ministerial approval before they may take effect.

Section 19 of the Act, which requires the Corporation to pay its net profits into the Consolidated Revenue Fund, is amended to allow the Minister to issue a direction to the Corporation in this regard.

#### **SCHEDULE 16** **ONTARIO LOAN ACT, 2025**

The *Ontario Loan Act, 2025* is enacted. Subsection 1 (1) of the Act authorizes the Crown to borrow a maximum of \$27 billion.

#### **SCHEDULE 17** **SECURITIES ACT**

The Schedule amends the *Securities Act*.

The Act is amended by adding sections 21.12 to 21.21, which empower the Chief Executive Officer of the Canadian Investment Regulatory Organization (CIRO) to appoint employees of CIRO to conduct investigations. The new sections confer investigative powers on these employees and establish rules about the confidentiality of information about an investigation. Finally, sections 21.20 and 21.21 provide that current or former directors, officers, employees or agents of CIRO are not subject to personal liability for good faith conduct.

Currently, subsection 122 (1) of the Act makes it an offence to, among other things, contravene Ontario securities law. Subsection 122 (3) of the Act makes it an offence for directors or officers to permit or acquiesce in the commission of an

offence under subsection 122 (1). Both of these provisions are amended to increase the maximum amount of the fine that may be imposed by a court on conviction from \$5 million to \$10 million.

Currently, the Capital Markets Tribunal may make an order requiring a person or company who has not complied with Ontario securities law to pay an administrative penalty of not more than \$1 million for each failure to comply. Paragraph 9 of subsection 127 (1) of the Act is amended to increase that amount to not more than \$5 million for each failure to comply.

### **SCHEDULE 18 TAXATION ACT, 2007**

The Schedule makes various amendments to the *Taxation Act, 2007*.

Currently, section 97.2 of the Act provides for the Ontario made manufacturing investment tax credit. A new subsection 97.2 (16.1) sets out circumstances in which a corporation that has claimed a credit under the section is required to repay an amount in respect of the credit to the Ontario Minister. New subsections 97.2 (16.2) and (16.3) set out rules relating to the repayment.

A new section 103.0.7 is added to the Act to implement the Ontario fertility treatment tax credit. The credit is refundable and will apply for a taxation year ending after December 31, 2024. The amount of the tax credit for a year is equal to 25 per cent of the lesser of \$20,000 and the sum of an individual's eligible fertility treatment expenses. Consequential amendments are made to sections 84, 103.0.6 and 176.

Various amendments are made to Part V.5 of the Act, which currently provides for the small beer manufacturers' tax credit. Amendments are made to subsection 104.14 (1), which currently sets out conditions that must be met for a corporation to be a qualifying corporation for a sales year. Subsection 104.15 (1) is amended to provide that for a sale of beer to be an eligible sale, it must not be a sale of beer that is deemed under the *Liquor Tax Act, 1996* to be made by a brewer that is a microbrewer. Section 104.16 is amended to provide for the calculation of the amount of the credit for sales years that begin on March 3, 2025 and end on March 1, 2026 and for sales years beginning on and after March 2, 2026. Subsections 104.17 (13) and (14) are amended to change the reference to another Act in those provisions.

### **SCHEDULE 19 TOBACCO TAX ACT**

Currently, several offence provisions of the *Tobacco Tax Act* provide for a fine of a specified base amount or range as well as an additional fine of a fixed or minimum amount. Amendments are made to various provisions to increase the specified base or range amounts and to set a maximum amount with respect to the additional fine.

A new subsection 29.1 (4.2) of the Act provides that it is an offence when a person contravenes subsection 29.1 (2.0.1) and is found to be in possession of or to have purchased or received 10,000 or more cigars or 100,000 grams or more of other tobacco, at a place used for the purchase, sale or storage of the cigars or tobacco that is controlled, directly or indirectly, by that person. This new subsection also provides for a base and additional minimum fine.

Under a new subsection 29.1 (4.3) of the Act, the offence set out in subsection 29.1 (4.2) also applies when the person is found to be in possession of the cigars or other tobacco while in transit to or from the place used for the purchase, sale or storage.

**An Act to implement Budget measures and to enact and amend various statutes****CONTENTS**

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

**Contents of this Act**

**1 This Act consists of this section, sections 2 and 3 and the Schedules to this Act.**

**Commencement**

**2 (1) Except as otherwise provided in this section, this Act comes into force on the day it receives Royal Assent.**

**(2) The Schedules to this Act come into force as provided in each Schedule.**

**(3) If a Schedule to this Act provides that any of its provisions are to come into force on a day to be named by order of the Lieutenant Governor in Council, an order may apply to one or more of those provisions, and orders may be issued at different times with respect to any of those provisions.**

**Short title**

**3 The short title of this Act is the *Plan to Protect Ontario Act (Budget Measures), 2025*.**

**SCHEDULE 1  
ASSESSMENT ACT**

**1 The *Assessment Act* is amended by adding the following section:**

**Delivery of notices**

**2.1** (1) Any notice that the assessment corporation provides under this Act to a person shall be provided in writing and delivered in accordance with subsections (2) and (3).

**Delivery of notice, residents**

(2) If the person is resident in the municipality or non-municipal territory, as the case may be, in which the land to which the notice relates is located, the notice shall be delivered by,

- (a) leaving it at or mailing it addressed to the person at,
  - (i) the person's residence or place of business, or
  - (ii) if the person has given notice of an address for delivery under subsection (4), that address; or
- (b) sending it by electronic means, if the person consents to delivery by electronic means.

**Same, non-residents**

(3) If the person is not resident in the municipality or non-municipal territory, as the case may be, in which the land to which the notice relates is located, the notice shall be delivered by,

- (a) mailing it addressed to the person at the person's last known address or, if the person has given notice of an address for delivery under subsection (4), that address; or
- (b) sending it by electronic means, if the person consents to delivery by electronic means.

**Address for delivery**

(4) If the person has given the assessment corporation written notice of an address at which a notice may be delivered or an email address to be used for delivery of a notice by electronic means, the assessment corporation shall, until the person, in writing, advises the assessment corporation otherwise,

- (a) in the case of an address, use that address as the person's address for delivery when delivering a notice to the person; or
- (b) in the case of an email address, use that email address as the person's email address for delivery when delivering a notice by email or otherwise use that email address as necessary to facilitate sending the notice by electronic means.

**2 (1) Subsection 11 (1) of the Act is repealed and the following substituted:**

**Request for information**

(1) For any purpose relating to the assessment of land, the assessment corporation may provide a person who is or may be assessed in respect of the land with a notice requiring the person to provide any information or produce any document relating to the assessment of land within such reasonable time as set out in the notice.

**(2) Subsection 11 (2) of the Act is amended by striking out "letter" wherever it appears and substituting in each case "notice".**

**3 The English version of section 12 of the Act is amended by striking out "delivered" and substituting "provided".**

**4 (1) Subsection 13 (1) of the Act is amended by,**

- (a) striking out "furnish information" and substituting "provide information" in the English version;
- (b) striking out "delivering or furnishing it" and substituting "providing it"; and
- (c) striking out "delivering the statement" and substituting "providing the statement".

**(2) The English version of subsection 13 (2) of the Act is amended by striking out "furnishing" and substituting "providing".**

**5 Subsections 16 (9) and (10) of the Act are repealed and the following substituted:**

**Refusal to approve application**

(9) Subject to subsection (10), if, in the opinion of the assessment corporation, the statements made by an applicant in the applicant's application under this section do not show that the applicant is entitled to have the list amended as requested, the corporation shall provide the applicant with notice that the application is refused and that,

- (a) the school support of the applicant as designated on the list prepared under this section will be confirmed on the notice of assessment to which the applicant is entitled under section 31; and



- (b) the applicant may, upon receipt of the notice of assessment, appeal the school support designation as confirmed by the assessment corporation to the Assessment Review Board under section 40.

**Application considered after provision of notice of assessment**

(10) Where an application under this section has been received by the assessment corporation before the day fixed for the return of the roll but has not been considered by the corporation until after the delivery of the notice of assessment provided for in section 31, the assessment corporation shall,

- (a) if the corporation refuses the application, provide the applicant with notice that,
  - (i) the inclusion or amendment requested in the application is refused, and
  - (ii) an appeal may be taken by appealing to the Assessment Review Board the applicant's school support designation as shown on the notice of assessment provided under section 31; or
- (b) if the assessment corporation approves the application, provide the applicant with an amended notice of assessment.

**6 (1) Subsection 19.1 (7) of the Act is repealed and the following substituted:**

**Notice of adjustment**

(7) If an adjustment is made under subsection (5) or (6) and no notice showing the adjustment is otherwise provided under this Act, the assessment corporation shall provide notice to the person against whom the land is assessed and to the municipality within 90 days after making the adjustment.

**(2) Subsection 19.1 (8) of the Act is amended by striking out "given" and substituting "provided".**

**7 (1) The English version of subsection 31 (1) of the Act is amended by,**

- (a) striking out "shall deliver to" in the portion before clause (a) and substituting "shall provide to";
- (b) striking out "date of delivery of the notice" in the portion after clause (c) and substituting "date on which the notice was provided";
- (c) striking out "date or dates upon which the notices were delivered" in the portion after clause (c) and substituting "date or dates on which the notices were provided"; and
- (d) striking out "of the delivery" at the end of the portion after clause (c) and substituting "that the notice or notices were provided".

(2) The English version of subsection 31 (1.1) of the Act is amended by striking out "deliver" in the portion before clause (a) and substituting "provide".

(3) Subsections 31 (2) to (4) of the Act are repealed.

(4) Clause 31 (8) (a) of the Act is amended by striking out "given" and substituting "provided".

(5) Clause 31 (8) (b) of the Act is amended by striking out "given" and substituting "provided".

**8 (1) The English version of subsection 32 (1) of the Act is amended by striking out "the delivery" and substituting "the provision".**

(2) The English version of subsection 32 (1.1) of the Act is amended by striking out "the delivery" in the portion before paragraph 1 and substituting "the provision".

**9 (1) Subsection 35 (1) of the Act is amended by striking out the portion before paragraph 1 and substituting the following:**

**Notice of corrections, etc.**

(1) The assessment corporation shall provide notice to the person against whom land is assessed if any of the following occur:

. . . . .

(2) Clause 35 (5) (a) of the Act is amended by striking out "given" and substituting "provided".

(3) Clause 35 (5) (b) of the Act is amended by striking out "given" and substituting "provided".

**10 (1) The English version of subsections 39.1 (1.2) and (3) of the Act are amended by striking out "printed" wherever it appears.**

**(2) Subsection 39.1 (7) of the Act is repealed and the following substituted:**

**Notice of reconsideration**

(7) For 2017 and subsequent taxation years, the assessment corporation shall provide, to the person making a request under subsection (1), notice of the results of its reconsideration no later than 180 days after the request is made. However, if the assessment corporation provides notice to the person within 180 days after the request is made that the assessment corporation

requires an extension, the assessment corporation shall provide notice of the results of its reconsideration no later than 240 days after the request is made.

**(3) Subsection 39.1 (8) of the Act is repealed and the following substituted:**

**Same, omitted or supplementary assessment**

(8) The assessment corporation shall provide, to the person making a request under subsection (3) or (3.1), notice of the results of its reconsideration no later than 180 days after the request is made.

**11 (1) Paragraph 2 of subsection 40 (3.1) of the Act is amended by striking out “mailed” and substituting “provided”.**

**(2) Paragraphs 1 and 2 of subsection 40 (5) of the Act are repealed and the following substituted:**

1. If the assessment corporation has provided a notice of reconsideration required under subsection 39.1 (7) or (8), 90 days after the issuance date on the notice provided by the assessment corporation.
2. If the assessment corporation has not provided a notice of reconsideration within the time required under subsection 39.1 (7) or (8), 90 days after the notice should have been provided by the corporation under those subsections.

**(3) Subsection 40 (8) of the Act is amended by,**

- (a) striking out “mailed” and substituting “provided”; and
- (b) striking out “printed” in the English version.

**(4) Clause 40 (26) (b) of the Act is amended by striking out “mailed” at the end and substituting “provided”.**

**12 Section 41 of the Act is amended by,**

- (a) striking out “deliver” wherever it appears in the English version and substituting in each case “provide”; and
- (b) striking out “the notice provided for in subsection 31 (4)” at the end and substituting “notice of an address for delivery for the purposes of subsection 2.1 (4)”.

**13 (1) Subsection 53 (3) of the Act is amended by adding “or for a purpose prescribed by the Minister” at the end of the portion before paragraph 1.**

**(2) Section 53 of the Act is amended by adding the following subsection:**

**Regulations**

(4.0.1) The Minister may make regulations governing the disclosure, by an entity referred to in subsection (3), of information made available to it under that subsection.

***City of Toronto Act, 2006***

**14 Clause 294 (8) (b) of the *City of Toronto Act, 2006* is amended by striking out “mailing” and substituting “delivery”.**

***Municipal Act, 2001***

**15 Clause 331 (8) (b) of the *Municipal Act, 2001* is amended by striking out “mailing” and substituting “delivery”.**

**Commencement**

**16 (1) Except as otherwise provided in this section, this Schedule comes into force on January 1, 2026.**

**(2) Section 13 comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 2  
CITY OF TORONTO ACT, 2006**

**1 Section 41 of the *City of Toronto Act, 2006* is repealed and the following substituted:**

**Toll highways**

**41 (1)** The City does not have the power to designate, operate or maintain a highway as a toll highway.

**Same**

(2) For greater certainty, the limit on the powers of the City set out in subsection (1) applies regardless of the City's purpose for designating, operating or maintaining a highway as a toll highway, including for the purpose of easing congestion on such highway.

**2 Section 116 of the Act is repealed.**

**3 Subsection 267 (2) of the Act is amended by adding the following paragraph:**

14. A tax imposed on an individual in respect of the issuance or validation of a permit under the *Highway Traffic Act* for a motor vehicle belonging to one of the following classes, within the meaning of that Act, for which a permit may be issued or validated under that Act:
  - i. Passenger cars.
  - ii. Motorcycles.
  - iii. Motor assisted bicycles.
  - iv. Commercial motor vehicles with a gross weight of not more than 3,000 kilograms and which are used primarily for personal transportation, but not including buses.

**Commencement**

**4 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

### SCHEDULE 3 COMMODITY FUTURES ACT

**1 The *Commodity Futures Act* is amended by adding the following sections:**

**CIRO, investigative powers**

**Definitions, sections 21.4.2 to 21.4.10**

**21.4.1** In sections 21.4.2 to 21.4.10,

“CIRO” means the Canadian Investment Regulatory Organization; (“OCRI”)

“hearing panel” means a hearing panel established under CIRO’s rules; (“formation d’instruction”)

“investigator” means a person appointed under subsection 21.4.3 (1). (“enquêteur”)

**Application of certain sections**

**21.4.2** Sections 21.4.3 to 21.4.5 and 21.4.8 only apply if CIRO is a self-regulatory organization recognized by the Commission under section 16.

**Appointment of investigators**

**21.4.3** (1) CIRO’s Chief Executive Officer may, by order, appoint one or more of CIRO’s employees to make such investigation with respect to a matter as the Chief Executive Officer considers expedient, provided that CIRO is empowered under its by-laws or rules to make an investigation into the matter.

**Contents of order**

(2) An order under subsection (1) shall describe the matter to be investigated.

**Scope of investigation**

(3) For the purposes of an investigation under this section, an investigator may investigate and inquire into anything referred to in clauses 7 (3) (a) or (b).

**Right to examine**

(4) For the purposes of an investigation under this section, an investigator may examine any documents or other things, whether they are in the possession or control of the person or company in respect of which the investigation is ordered or of any other person or company.

**Other investigations permitted**

(5) Nothing in this section limits the ability of CIRO to make investigations under its rules or by-laws other than by appointing an employee or employees under subsection (1).

**Power of investigator**

**21.4.4** (1) An investigator has the same power to summon and enforce the attendance of any person and to compel him or her to testify on oath or otherwise, and to summon and compel any person or company to produce documents and other things, as is vested in the Superior Court of Justice for the trial of civil actions, and the refusal of a person to attend or to answer questions or of a person or company to produce such documents or other things as are in his, her or its custody or possession makes the person or company liable to be committed for contempt by the Superior Court of Justice as if in breach of an order of that court.

**Rights of witness**

(2) A person or company giving evidence under subsection (1) may be represented by counsel and may claim any privilege to which the person or company is entitled.

**Order prohibiting disclosure of investigation**

**21.4.5** (1) CIRO’s Chief Executive Officer may make an order prohibiting a person or company from disclosing to any other person or company any or all of the following information:

1. The nature or content of an order or investigation under section 21.4.3.
2. The name of any person examined or sought to be examined under section 21.4.4.
3. Any testimony given under section 21.4.4.
4. Any documents and information obtained under section 21.4.4.
5. The nature or content of any questions asked under section 21.4.4.
6. The nature or content of any demands for the production of any document or other thing under section 21.4.4.
7. The fact that any document or other thing was produced under section 21.4.4.

### **Duration**

(2) The order applies for the period specified in the order.

### **Limitation, disclosure to lawyer**

(3) The order does not apply to a disclosure by the person or company to the person's or company's lawyer.

### **Revocation or variation of order**

(4) If a hearing panel considers that it would be in the public interest, it may make an order revoking or varying the order described in subsection (1).

### **Opportunity to object**

(5) No order shall be made by the hearing panel under subsection (4) unless the hearing panel has, where practicable, given reasonable notice and an opportunity to be heard to,

- (a) persons and companies named by the hearing panel; and
- (b) in the case of disclosure of testimony given or information obtained under section 21.4.4, the person or company that gave the testimony or from which the information was obtained.

### **Terms and conditions**

(6) An order under subsection (4) may be subject to terms and conditions imposed by the hearing panel.

### **Review of hearing panel decision**

(7) CIRO's Chief Executive Officer or a person or company directly affected by a decision of the hearing panel made under subsection (4) may apply to the Tribunal for a hearing and review of the decision, and section 4 applies to the hearing and review of the decision in the same manner as it applies to a hearing and review of a decision of the Director.

### **Disclosure of information**

**21.4.6** (1) CIRO shall not disclose or produce any testimony given to an investigator under section 21.4.4 or any documents or things obtained by an investigator under that section except for the purposes of an investigation or,

- (a) in connection with,
  - (i) an examination of a witness, including an examination of a witness under section 21.4.4,
  - (ii) a proceeding commenced or proposed to be commenced by CIRO or to which CIRO is a party, if the proceeding is related to a matter that is being or has been investigated, or
  - (iii) the settlement of any proceedings or proposed proceedings related to a matter that is being or has been investigated;
- (b) to the Commission; or
- (c) as authorized by an order of the Tribunal issued under subsection (2).

### **Order by Tribunal**

(2) The Tribunal may make an order authorizing CIRO to disclose or produce any testimony, document or thing referred to in subsection (1) to any person or company if the Tribunal considers that it would be in the public interest, and subsections 13 (2) to (4) apply with necessary modifications to the Tribunal's issuance of an order under this section.

### **Notice to Commission**

(3) In a proceeding for an order under subsection (2), the Commission shall be given notice and may appear at the proceeding as a party.

### **Restrictions on Commission**

(4) If CIRO discloses or produces any testimony, documents or things to the Commission under subsection (1), sections 12 and 13 apply with respect to the testimony, documents or things in the same manner as those provisions apply to testimony given under section 9 and documents or other things obtained under that section.

### **Disclosure to police**

**21.4.7** Testimony given under subsection 21.4.4 (1) shall not be disclosed by CIRO or any person or company to any of the following persons without the written consent of the person from whom the testimony was obtained:

- 1. A member of a municipal, provincial, federal or other police service.
- 2. A person responsible for the enforcement of the criminal law of Canada or of any other country or jurisdiction.

### **Power of hearing panel**

**21.4.8** (1) If CIRO is empowered under its by-laws or rules to conduct hearings, a hearing panel may, by summons,

- (a) require any person to give evidence on oath or affirmation at an oral hearing or an electronic hearing; and
- (b) require any person or company to produce in evidence at an oral hearing or an electronic hearing documents and things specified by the hearing panel.

#### **Limitation**

(2) A hearing panel may only require a person or company to give evidence or produce in evidence documents and things under subsection (1) if the evidence, documents or things are relevant to the subject-matter of the proceeding and admissible at the hearing.

#### **Application of the SPPA**

(3) Subsections 12 (2) to (7) of the *Statutory Powers Procedure Act* apply, with necessary modifications, with respect to a summons under subsection (1) and, if a hearing panel issues a summons under that subsection, sections 11, 13 and 14 of the *Statutory Powers Procedure Act* apply with necessary modifications.

#### **Definitions**

(4) In this section, “electronic hearing” and “oral hearing” have the same meanings as in the *Statutory Powers Procedure Act*.

#### **CIRO liability**

##### **No personal liability**

**21.4.9** (1) No cause of action arises against any current or former director, officer, employee or agent of CIRO for any act done in good faith in the exercise or performance, or intended exercise or performance, of the person’s powers, duties or functions under an order recognizing CIRO under section 16, or that has been assigned to CIRO under section 20, or for any alleged neglect or default or other omission in the exercise or performance of those powers, duties and functions.

##### **Canadian Investment Regulatory Organization vicariously liable**

(2) Subsection (1) does not relieve CIRO of liability to which it would otherwise be subject as a result of the acts or omissions of a person specified in subsection (1).

##### **Proceedings by the Crown not prevented**

(3) This section does not apply with respect to proceedings brought by the Crown.

##### **Proceedings barred**

**21.4.10** (1) No proceeding shall be commenced against any person specified in subsection 21.4.9 (1) in respect of a matter referred to in that subsection.

##### **Same**

(2) Subsection (1) does not apply with respect to an application for judicial review or any proceeding that is specifically provided for under this Act, but does apply with respect to any other court, administrative or arbitral proceeding claiming any remedy or relief, including specific performance, an injunction, declaratory relief, a remedy in contract, restitution, unjust enrichment or tort, a remedy for breach of trust or fiduciary obligation or any equitable remedy, enforcement of a judgment, order or award made outside Ontario or any form of compensation or damages including loss of revenue or profit.

##### **Proceedings by Crown not prevented**

(3) This section does not apply with respect to proceedings brought by the Crown.

**2 (1) Subsection 55 (1) of the Act is amended by striking out “\$5 million” in the portion after clause (c) and substituting “\$10 million”.**

**(2) Subsection 55 (3) of the Act is amended by striking out “\$5 million” and substituting “\$10 million”.**

**3 Paragraph 9 of subsection 60 (1) of the Act is amended by striking out “\$1 million” and substituting “\$5 million”.**

#### **Commencement**

**4 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures)*, 2025 receives Royal Assent.**

**SCHEDULE 4  
EMPLOYER HEALTH TAX ACT**

**1** The English version of subsection 20 (1) of the *Employer Health Tax Act* is amended by adding “and” at the end of clause (a).

**2 (1)** Section 29 of the Act is amended by adding the following subsections:

**Notices of assessment**

(1.1) A notice of assessment under subsection 8 (2) may also be sent by regular mail or electronically or by any other means prescribed by the Minister.

**Same**

(1.2) If a notice of assessment under subsection 8 (2) is made available to a taxpayer electronically, such as by being made available through an electronic account, the Minister shall notify the taxpayer at the email address that the taxpayer most recently provided to the Minister, and the notice of assessment shall be considered to have been sent to the taxpayer on the date on which the taxpayer is sent the notification email.

**(2)** The English version of subsection 29 (2) of the Act is amended by adding “or” at the end of clause (a).

**(3)** The English version of subsection 29 (3) of the Act is amended by adding “or” at the end of clause (a).

**3 (1)** Subsection 30 (1) of the Act is repealed.

**(2)** Subsection 30 (1.1) of the Act is amended by striking out “Subject to subsection (1.3)” at the beginning.

**(3)** Subsection 30 (1.2) of the Act is amended by,

**(a)** striking out “Subject to subsection (1.3)” at the beginning; and

**(b)** striking out “subsection (1) or (1.1)” and substituting “subsection (1.1)”.

**(4)** Subsections 30 (1.3) and (1.4) of the Act are repealed.

**4 (1)** Clause 38 (1) (a) of the Act is amended by adding “other than any matter referred to in this Act as being prescribed by the Minister” at the end.

**(2)** Section 38 of the Act is amended by adding the following subsection:

**Minister’s regulations**

(2) The Minister may make regulations prescribing any matter referred to in this Act as being prescribed by the Minister.

**Commencement**

**5** This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.

**SCHEDULE 5**  
**FINANCIAL ADMINISTRATION ACT**

**1** Subsection 3 (1) of the *Financial Administration Act* is amended by adding the following clause:

(f.1) bond forward agreements;

**Commencement**

**2** This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.



**SCHEDULE 6  
FUEL TAX ACT**

**1** Clauses (b) and (c) of the definition of “fuel” in subsection 1 (1) of the *Fuel Tax Act* are repealed and the following substituted:

- (b) gasoline or aviation fuel on which the tax imposed by the *Gasoline Tax Act* has been paid,
- (c) hydrogen, or
- (d) propane;

**2** (1) Clause 2 (1) (b) of the Act is amended by striking out “14.3 cents” at the beginning and substituting “9 cents”.

**(2)** Subsection 2 (1.1) of the Act is repealed.

**3** Subsections 21 (6.1), (6.2) and (6.3) of the Act are repealed.

**4** Section 21.0.1 of the Act is repealed.

**5** Clause 29 (2) (x) of the Act is repealed.

**Commencement**

**6** This Schedule comes into force on July 1, 2025 or, if the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent after that day, this Schedule is deemed to have come into force on that day.

## SCHEDULE 7 GASOLINE TAX ACT

**1 (1)** The definition of “gasoline” in subsection 1 (1) of the *Gasoline Tax Act* is amended by striking out “methanol” wherever it appears and substituting in each case “methanol, propane”.

**(2)** The definition of “manufacturer” in subsection 1 (1) of the Act is amended by striking out “gasoline, propane or aviation fuel” and substituting “gasoline or aviation fuel”.

**(3)** The definition of “propane in bulk” in subsection 1 (1) of the Act is repealed.

**(4)** The definition of “purchaser” in subsection 1 (1) of the Act is repealed and the following substituted:

“purchaser” means a person who, within Ontario, purchases or receives delivery of gasoline or aviation fuel for the person’s own use or consumption or for the use or consumption by others at the person’s expense, or on behalf of or as agent for a principal who is acquiring the gasoline or aviation fuel for use or consumption by the principal or by others at the principal’s expense and includes an interjurisdictional carrier who acquires or receives gasoline for the carrier’s own use or consumption or for the use or consumption of others at the carrier’s expense; (“acheteur”)

**2 (1)** Subsections 2 (1) to (1.2) of the Act are repealed and the following substituted:

### **Tax**

#### **Tax on gasoline**

(1) Every purchaser of gasoline shall pay to the Minister a tax at the rate of 9 cents per litre on all gasoline purchased by, delivered to or used by the purchaser.

#### **Tax on leaded gasoline**

(1.1) Despite subsection (1), every purchaser of leaded gasoline shall pay to the minister a tax at the rate of 17.7 cents per litre on all leaded gasoline purchased by, delivered to or used by the purchaser.

**(2)** Subsection 2 (3) of the Act is repealed.

**(3)** Subsection 2 (4) of the Act is repealed.

**(4)** Section 2 of the Act is amended by adding the following subsection:

#### **Same, propane**

(4.3.2) Every interjurisdictional carrier who acquires propane anywhere shall pay a tax at the rate of 0 cents per litre on all propane used by the interjurisdictional carrier in Ontario to generate power in a qualified motor vehicle.

**3** Subsection 11 (6.0.1) of the Act is amended by striking out “gasoline, propane or aviation fuel” wherever it appears and substituting in each case “gasoline or aviation fuel”.

**4** The French version of subsection 15 (6) of the Act is amended by striking out “autrement qu’en vrac” and substituting “autre que de l’essence en vrac ou du carburant aviation en vrac”.

**5 (1)** Subsection 16 (1.1) of the Act is amended by striking out “gasoline, aviation fuel and propane” and substituting “gasoline and aviation fuel”.

**(2)** Subsection 16 (10) of the Act is amended by striking out “samples of gasoline, aviation fuel or propane” and substituting “samples of the contents of the tank”, by striking out “sample of gasoline, aviation fuel or propane” and substituting “sample of the contents of the tank” and by striking out “any gasoline, aviation fuel or propane” and substituting “any contents of the tank”.

**6** Section 17 of the Act is amended by striking out “aviation fuel in bulk, gasoline in bulk or propane in bulk” wherever it appears and substituting in each case “aviation fuel in bulk or gasoline in bulk”.

**7 (1)** Subsection 28 (4) of the Act is amended by adding “and subject to subsection (4.1)” after “subsection (1)”.

**(2)** Subsections 28 (4.1), (4.2) and (4.3) of the Act are repealed and the following substituted:

#### **Limitation, overpayments in respect of tax on propane**

(4.1) Despite subsection (1), no refund or application of an overpayment shall be made under this section if the overpayment resulted from the payment of a greater amount of tax on propane than the amount that is actually payable unless an application in respect of the overpayment is made to the Minister on or before July 1, 2027.

**(3)** Subsection 28 (5) of the Act is amended by striking out “subsection (4)” at the end and substituting “subsections (4) and (4.1)”.

**8** The French version of clause 28.1 (1.1) (b) of the Act is amended by striking out “les habitants” and substituting “les habitants indiens”.

**9** Section 28.1.1 of the Act is repealed.

**10 Clause 33 (2) (m) of the Act is repealed.**

**11 The Act is amended by striking out “gasoline, aviation fuel or propane” wherever it appears and substituting in each case “gasoline or aviation fuel”, except in subsection 32 (1).**

**12 The Act is amended by striking out “aviation fuel, gasoline or propane” wherever it appears and substituting in each case “aviation fuel or gasoline”.**

**13 The Act is amended by striking out “gasoline in bulk, aviation fuel in bulk or propane in bulk” wherever it appears and substituting in each case “gasoline in bulk or aviation fuel in bulk”.**

**Commencement**

**14 (1) Except as otherwise provided in this section, this Schedule comes into force on July 1, 2025 or, if the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent after that day, this Schedule is deemed to have come into force on that day.**

**(2) Section 8 comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 8**  
**HIGHWAY 407 EAST ACT, 2012**

**1** The *Highway 407 East Act, 2012* is repealed.

**Consequential amendments**

**2** Item 11 of the Table to subsection 4.2 (2) of the *Highway Traffic Act* is amended by striking out “or the Highway 407 East” at the end of subparagraph ix in Column 1.

**3** Clause (b) of the definition of “toll highway” in section 191.1 of the Act, as re-enacted by subsection 22 (2) of Schedule 19 to the *Stronger, Fairer Ontario Act (Budget Measures), 2017*, is repealed.

**4 (1)** Subsection 191.2 (2) of the Act is amended by striking out “the *Highway 407 Act, 1998* or the *Highway 407 East Act, 2012*” at the end and substituting “or the *Highway 407 Act, 1998*”.

**(2)** Subsection 191.2 (2) of the Act, as re-enacted by subsection 22 (2) of Schedule 19 to the *Stronger, Fairer Ontario Act (Budget Measures), 2017*, is amended by striking out “the *Highway 407 Act, 1998* or the *Highway 407 East Act, 2012*” at the end and substituting “or the *Highway 407 Act, 1998*”.

**Commencement**

**5 (1)** Except as otherwise provided in this section, this Schedule comes into force on a day to be named by order of the Lieutenant Governor in Council.

**(2)** Section 3 and subsection 4 (2) come into force on the later of the day subsection 22 (2) of Schedule 19 to the *Stronger, Fairer Ontario Act (Budget Measures), 2017* comes into force and the day section 1 comes into force.

**SCHEDULE 9  
HIGHWAY TRAFFIC ACT**

**1 The title to Part XII of the *Highway Traffic Act* is repealed and the following substituted:**

**PART XII  
MUNICIPAL BY-LAWS**

**2 Section 195.2 of the *Highway Traffic Act* is amended by adding the following definition:**

“Avenue Road” includes Queen’s Park Crescent East and Queen’s Park Crescent West; (“chemin Avenue”)

**3 Subsection 195.5 (1) of the Act is repealed and the following substituted:**

**Direction to restore lane**

(1) After reviewing the information provided under subsection 195.4 (1), the Minister may inform the Lieutenant Governor in Council of the results of the review and the Lieutenant Governor in Council may issue an order directing the Minister to restore the lane or part of the lane for use by motor vehicle traffic and, for that purpose, the order may direct the Minister to,

- (a) remove the bicycle lane or part of the bicycle lane and any related features or adjacent infrastructure; or
- (b) reconfigure the bicycle lane or part of the bicycle lane and any related features or adjacent infrastructure.

**4 Section 195.6 of the Act is repealed and the following substituted:**

**Existing lanes in the City of Toronto, direction to restore**

**195.6** Subject to any prescribed exemptions or modifications, the Minister shall restore a lane for motor vehicle traffic on Bloor Street, University Avenue, Avenue Road, and Yonge Street, in the City of Toronto, by reconfiguring bicycle lanes, or parts of bicycle lanes, located on those streets, and any related features or adjacent infrastructure.

**5 Subclause 195.10 (1) (d) (iii) of the Act is amended by striking out “for use by motor vehicle traffic”.**

**6 Clause 195.11 (4) (c) of the Act is amended by striking out “for use by motor vehicle traffic” at the end.**

**7 Clause 195.18 (2) (c) of the Act is repealed and the following substituted:**

- (c) modifying the requirement described in section 195.6, including requiring the Minister to remove a bicycle lane or part of a lane and any related features or adjacent infrastructure;

**8 The Act is amended by adding the following Part:**

**PART XIV.5  
AUTOMATED CAMERA ENFORCEMENT FOR ROAD SAFETY**

**Information and data**

**206.3** (1) The Minister may require a municipality that operates an automated system described in Part XIV.1, Part XIV.2, Part XIV.3 or Part XIV.4 to collect, keep and promptly provide to the Minister such information and data as the Minister requires.

**Direction re operation of system**

(2) Upon receiving and considering the information and data, the Minister may direct a municipality to change the manner in which the municipality conducts or operates an automated system and the municipality shall promptly comply.

**Location of cameras; signs**

(3) A municipality that operates an automated speed enforcement system under Part XIV.1 or a red light camera system under Part XIV.2 shall,

- (a) make information about the locations at which cameras may be in use publicly available and, if the municipality maintains a website, publish the locations on the website; and
- (b) if required by the regulations, display signs to indicate to drivers that an automated speed enforcement system under Part XIV.1 or a red light camera system under Part XIV.2 may be in use.

**Regulations**

**206.4** (1) The Lieutenant Governor in Council may make regulations,

- (a) requiring and governing the display of signs referred to in clause 206.3 (3) (b);
- (b) providing that, and prescribing circumstances in which, where the evidence of an offence or contravention was obtained with an automated speed enforcement system, an offence notice, summons under clause 3 (2) (b) of the *Provincial Offences Act* or administrative penalty under section 21.1 of this Act shall not be issued.

**Same**

(2) In the event of a conflict between the regulations made under clause (1) (b) and the *Provincial Offences Act*, the regulation prevails.

**9 The Act is amended by adding the following section to Part XIV.5:****Restriction re payment of camera suppliers or vendors**

**206.5** A contract between a municipality and a supplier or vendor of automated camera enforcement equipment that is entered into by the municipality to facilitate an automated system described in Part XIV.1, Part XIV.2, Part XIV.3 or Part XIV.4 shall not include a provision that allocates payment or compensation to the supplier or vendor based on the number of offence notices issued or on the number of administrative penalty orders imposed or on a percentage of any payment or revenue obtained from the use of the automated camera enforcement equipment.

**10. Section 214.1 of the Act is amended by adding the following subsection:****Regulations**

(9) The Lieutenant Governor in Council may make regulations governing the consideration under subsection (1) of whether public safety is of special concern on a part of a highway, including establishing criteria to be considered by the council of a municipality.

**Commencement**

**11 (1)** Except as otherwise provided in this section, this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.

(2) Sections 9 and 10 come into force on a day to be named by order of the Lieutenant Governor in Council.

## SCHEDULE 10 HISTORICAL PARKS ACT

**1 (1)** Section 4 of the *Historical Parks Act* is amended by adding “Subject to any regulation made under subsection (2) of this section” at the beginning.

**(2)** Section 4 of the Act is amended by adding the following subsection:

### **Regulations**

(2) The Lieutenant Governor in Council may make regulations,

- (a) prescribing that a provision of the *Provincial Parks and Conservation Reserves Act, 2006* applies to one or more historical parks;
- (b) clarifying the application of any provision of the *Provincial Parks and Conservation Reserves Act, 2006* to one or more historical parks;
- (c) exempting one or more historical parks from the application of any provision of the *Provincial Parks and Conservation Reserves Act, 2006* referred to in subsection (1).

**2** The Act is amended by adding the following section:

### **Historical Parks Account**

**6 (1)** An account shall be established in the Public Accounts to be known as the Historical Parks Account in English and *Compte des parcs historiques* in French, in which shall be recorded the following amounts:

- 1. All Crown revenues related to historical parks.
- 2. All expenditures of public money incurred under subsection (2).

### **Authorized expenditures**

(2) Amounts not exceeding the balance in the account may be charged to the Historical Parks Account and paid out of the Consolidated Revenue Fund for the following purposes:

- 1. To fund expenses incurred by the Crown in connection with historical parks.
- 2. To fund refunds of all or part of an amount paid under this Act.
- 3. To make a payment under subsection 36 (2) of the *Provincial Parks and Conservation Reserves Act, 2006*, as it applies to historical parks, in accordance with section 4.
- 4. To reimburse the Crown for expenditures incurred by the Crown, directly or indirectly, for a purpose described in paragraph 1 or 2.

### **Same**

(3) Funding or reimbursements described in subsection (2) may be provided in respect of expenditures incurred by the Crown before the day section 2 of Schedule 10 to the *Plan to Protect Ontario Act (Budget Measures), 2025* came into force.

### **Commencement**

**3** This Schedule comes into force on a day to be named by order of the Lieutenant Governor in Council.

**SCHEDULE 11  
LIQUOR TAX ACT, 1996**

**1 (1) Paragraph 1 of subsection 22 (1) of the *Liquor Tax Act, 1996* is amended by striking out “subtracting 36.49 cents” and substituting “subtracting 54.47 cents”.**

**(2) Paragraph 2 of subsection 22 (1) of the Act is amended by striking out “subtracting 49.99 cents” and substituting “subtracting 69.86 cents”.**

**(3) Section 22 of the Act is amended by adding the following subsection:**

**Same**

(2) For the purposes of subsection (1), beer is deemed to be made by a brewer that is a microbrewer if the beer is made for a microbrewer pursuant to an agreement or other arrangement described in subsection (3.2).

**(4) Section 22 of the Act is amended by adding the following subsection:**

**Transition**

(2.1) If the beer sold to the purchaser was received by a collector before August 1, 2025 and then sold to the purchaser on or after August 1, 2025, the basic tax payable by the purchaser in respect of the purchase of the beer shall be calculated at the basic tax rate in effect on July 31, 2025.

**(5) Paragraph 1 of subsection 22 (3) of the Act is amended by adding “For a sales year beginning before March 2, 2026” at the beginning.**

**(6) Subsection 22 (3) of the Act is amended by adding the following paragraph:**

1.1 For a sales year beginning on or after March 2, 2026,

i. the brewer’s average annual worldwide production of beer,

A. in the preceding production year was not more than 49,000 hectolitres, or

B. in the five preceding production years, excluding any production years in which the brewer’s worldwide production was zero, was not more than 49,000 hectolitres, or

ii. if this is the first production year in which it manufactures beer, its worldwide production of beer for the production year is expected to be not more than 49,000 hectolitres.

**(7) Subsection 22 (3.2) of the Act is repealed and the following substituted:**

**Exception**

(3.2) Despite paragraph 2 of subsection (3), a brewer may be a party to an agreement or other arrangement with another brewer that is not a microbrewer without affecting the first brewer’s status as a microbrewer under subsection (3) if,

(a) the other brewer was a microbrewer at any point in the production year referred to in paragraph 2 of subsection (3); or

(b) for a sales year beginning on or after March 2, 2026,

(i) the first brewer operates a brewery in Ontario where, in the production year referred to in paragraph 2 of subsection (3), it manufactured commercial quantities of beer, or

(ii) such other circumstances, as may be prescribed by the regulations, exist.

**2 Subsection 29.1 (1) of the Act is amended by striking out “the basic tax rate of 61.5 per cent” and substituting “the basic tax rate of 30.75 per cent”.**

**3 The Act is amended by adding the following section:**

**ALCOHOL REFRESHMENT BEVERAGES**

**Alternate tax rates re alcohol refreshment beverages**

**29.4** (1) Despite sections 21 to 29.3, if so prescribed by the regulations, a tax otherwise payable under any of those sections does not apply in respect of an alcohol refreshment beverage and instead the prescribed alternate rate or rates of tax apply.

**Interpretation**

(2) For the purposes of subsection (1) and clause 71 (2) (f.1), a reference to “alcohol refreshment beverage” refers to any liquor that contains no more than 7.1 per cent alcohol by volume and is,

(a) except as may be prescribed by the regulations, a ready-to-consume cooler, hard seltzer or other premixed cocktail made from spirits, wine, beer or fermented sugar, or from any combination of the four; or

(b) a specified type or combination or mixture of liquor as may be prescribed by the regulations.



**4 Subsection 71 (2) of the Act is amended by adding the following clause:**

- (f.1) providing that a tax otherwise payable under this Act on one or more classes of alcohol refreshment beverages does not apply and prescribing an alternate rate or rates of tax that must be paid on them instead, and providing for any other matter that the Minister considers advisable in connection with the administration of the tax, including providing for transitional matters that may arise due to the alternate rate;

**Commencement**

**5 (1) Except as otherwise provided in this section, this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**(2) Subsections 1 (1), (2) and (4) and section 2 come into force on August 1, 2025 or, if the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent after that day, they are deemed to have come into force on that day.**

**SCHEDULE 12**  
**MEMBERS OF EXECUTIVE COUNCIL RECOGNITION ACT, 2025**

**Honorary members of the Executive Council**

**1** (1) Every individual who is a former member of the Executive Council on the day this Act comes into force and every individual who becomes a former member of the Executive Council after that day, is designated as an Honorary Member of the Executive Council.

**Limitation**

(2) An individual who is an Honorary Member of the Executive Council is not a member of the Executive Council for the purposes of the *Executive Council Act* or any other enactment that confers rights, obligations or privileges on members of the Executive Council.

**Use of honorific and titles**

(3) Subject to subsection (4), an Honorary Member of the Executive Council may use the honorific and title set out in section 2.

**Exception, conviction of an offence**

(4) If a former member of the Executive Council is convicted of an offence that could have been prosecuted by way of indictment, that former member of the Executive Council is not entitled to,

- (a) be an Honorary Member of the Executive Council; or
- (b) use the honorific or title set out in section 2.

**Honorific and title**

**2** Every member of the Executive Council, including an Honorary Member of the Executive Council, may use the following to indicate membership or former membership in the Executive Council:

- 1. The honorific “The Honourable” in English or “l’honorable” in French before the member’s name.
- 2. The initials “E.C.O.” in English or “C.E.O.” in French after the member’s name.

**Commencement**

**3** The Act set out in this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.

**Short title**

**4** The short title of the Act set out in this Schedule is the *Members of Executive Council Recognition Act, 2025*.

**SCHEDULE 13**  
**MUNICIPAL ACT, 2001**

**1 Section 40 of the *Municipal Act, 2001* is repealed and the following substituted:**

**Toll highways**

**40** (1) A municipality does not have the power to designate, operate or maintain a highway as a toll highway.

**Same**

(2) For greater certainty, the limit on the powers of a municipality set out in subsection (1) applies regardless of a municipality's purpose for designating, operating or maintaining a highway as a toll highway, including for the purpose of easing congestion on such highway.

**Commencement**

**2 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 14**  
**NATIONAL CAPITAL CHILDREN'S ONCOLOGY CARE INC. ACT, 1990**

**1 Section 1 of the *National Capital Children's Oncology Care Inc. Act, 1990* is repealed and the following substituted:**

**Interpretation**

**1 (1)** In this Act,

“specified property” means the land, as defined in the *Assessment Act*, municipally known as 407 Smyth Road, in the City of Ottawa.

**Same**

(2) In this Act, a reference to “National Capital Children’s Oncology Care Inc.” is a reference to “National Capital Children’s Oncology Care Inc./Soins Oncologiques pour les enfants de la Capitale Nationale Inc.”.

**2 (1) Subsection 2 (1) of the Act is repealed and the following substituted:**

**Tax exemption**

(1) The council of the City of Ottawa may pass by-laws exempting from taxes for municipal and school purposes, other than local improvement rates, the specified property, occupied by the National Capital Children’s Oncology Care Inc., so long as the specified property is occupied and used solely for the purposes of National Capital Children’s Oncology Care Inc.

**(2) Section 2 of the Act is amended by adding the following subsections:**

**Non-exempt portion of land**

(3) For greater certainty, if any portion of the specified property is occupied and used by an entity other than the National Capital Children’s Oncology Care Inc., that portion of the land so occupied and used is not exempt from taxation under a by-law passed under subsection (1).

**Transition**

(4) If the City of Ottawa passed a by-law under subsection (1), as it read immediately before the day the *Plan to Protect Ontario Act (Budget Measures), 2025* received Royal Assent, the by-law is deemed to have been passed under subsection (1), as amended by that Act.

**Retroactive application**

(5) A by-law passed by the City of Ottawa under subsection (1) may provide that it applies to the specified property retroactively to a date prior to the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.

**3 Section 3 of the Act is repealed.**

**4 The Schedule to the Act is repealed.**

**Commencement**

**5 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 15**  
**ONTARIO CANNABIS RETAIL CORPORATION ACT, 2017**

**1 Subsection 11 (2) of the *Ontario Cannabis Retail Corporation Act, 2017* is repealed and the following substituted:**

**Minister's approval**

(2) A by-law, including a by-law that amends or repeals another by-law, does not take effect until it is approved by the Minister.

**Same, financial by-laws**

(3) If the Minister is not the Minister of Finance, a by-law relating to borrowing, investing or managing financial risks, including a by-law that amends or repeals such a by-law, does not take effect until it is approved by, in addition to the Minister, the Minister of Finance.

**2 Subsection 19 (1) of the Act is repealed and the following substituted:**

**Payments into Consolidated Revenue Fund**

(1) The Corporation shall determine its net profits and pay them into the Consolidated Revenue Fund and, if a direction has been issued under subsection (1.1), shall do so in accordance with the direction.

**Ministerial direction**

(1.1) The Minister may direct the manner in which net profits are to be determined by the Corporation as well as the time at which and the manner in which payments are to be made by the Corporation into the Consolidated Revenue Fund.

**Same**

(1.2) A direction under subsection (1.1) may indicate the specific amounts, representing the Minister's determination of the Corporation's net profits, to be paid into the Consolidated Revenue Fund by the Corporation.

**Minister of Finance**

(1.3) If the Minister is not the Minister of Finance, the Minister of Finance may also issue a direction to the Corporation under subsection (1.1).

**Timing of payments**

(1.4) If no direction has been issued under subsection (1.1) or if the direction issued under that subsection does not provide for the times at which payments must be made under subsection (1), the payments must be made on a monthly basis.

**Commencement**

**3 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 16**  
**ONTARIO LOAN ACT, 2025**

**Borrowing authorized**

**1** (1) The Lieutenant Governor in Council may borrow in any manner provided by the *Financial Administration Act* such sums, not exceeding a total aggregate amount of \$27 billion, as are considered necessary to discharge any indebtedness or obligation of Ontario or to make any payment authorized or required by any Act to be made out of the Consolidated Revenue Fund.

**Other Acts**

(2) The authority to borrow conferred by this Act is in addition to that conferred by any other Act.

**Expiry**

**2** (1) No order in council authorizing borrowing authorized under this Act shall be made after December 31, 2027.

**Same**

(2) The Crown shall not borrow money after December 31, 2028 under the authority of an order in council that authorizes borrowing under this Act unless, on or before December 31, 2028,

- (a) the Crown has entered into an agreement to borrow the money under the order in council; or
- (b) the Crown has entered into an agreement respecting a borrowing program and the agreement enables the Crown to borrow up to a specified limit under the order in council.

**Commencement**

**3** The Act set out in this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.

**Short title**

**4** The short title of the Act set out in this Schedule is the *Ontario Loan Act, 2025*.

## SCHEDULE 17 SECURITIES ACT

**1 The *Securities Act* is amended by adding the following sections:**

### **CIRO, investigative powers**

#### **Definitions, sections 21.13 to 21.21**

**21.12** In sections 21.13 to 21.21,

“CIRO” means the Canadian Investment Regulatory Organization; (“OCRI”)

“hearing panel” means a hearing panel established under CIRO’s rules; (“formation d’instruction”)

“investigator” means a person appointed under subsection 21.14 (1). (“enquêteur”)

#### **Application of certain sections**

**21.13** Sections 21.14 to 21.16 and 21.19 only apply if CIRO is a self-regulatory organization recognized by the Commission under section 21.1.

#### **Appointment of investigators**

**21.14** (1) CIRO’s Chief Executive Officer may, by order, appoint one or more of CIRO’s employees to make such investigation with respect to a matter as the Chief Executive Officer considers expedient, provided that CIRO is empowered under its by-laws or rules to make an investigation into the matter.

#### **Contents of order**

(2) An order under subsection (1) shall describe the matter to be investigated.

#### **Scope of investigation**

(3) For the purposes of an investigation under this section, an investigator may investigate and inquire into anything referred to in clauses 11 (3) (a) or (b).

#### **Right to examine**

(4) For the purposes of an investigation under this section, an investigator may examine any documents or other things, whether they are in the possession or control of the person or company in respect of which the investigation is ordered or of any other person or company.

#### **Other investigations permitted**

(5) Nothing in this section limits the ability of CIRO to make investigations under its rules or by-laws other than by appointing an employee or employees under subsection (1).

#### **Power of investigator**

**21.15** (1) An investigator has the same power to summon and enforce the attendance of any person and to compel him or her to testify on oath or otherwise, and to summon and compel any person or company to produce documents and other things, as is vested in the Superior Court of Justice for the trial of civil actions, and the refusal of a person to attend or to answer questions or of a person or company to produce such documents or other things as are in his, her or its custody or possession makes the person or company liable to be committed for contempt by the Superior Court of Justice as if in breach of an order of that court.

#### **Rights of witness**

(2) A person or company giving evidence under subsection (1) may be represented by counsel and may claim any privilege to which the person or company is entitled.

#### **Order prohibiting disclosure of investigation**

**21.16** (1) CIRO’s Chief Executive Officer may make an order prohibiting a person or company from disclosing to any other person or company any or all of the following information:

1. The nature or content of an order or investigation under section 21.14.
2. The name of any person examined or sought to be examined under section 21.15.
3. Any testimony given under section 21.15.
4. Any documents and information obtained under section 21.15.
5. The nature or content of any questions asked under section 21.15.
6. The nature or content of any demands for the production of any document or other thing under section 21.15.
7. The fact that any document or other thing was produced under section 21.15.

**Duration**

(2) The order applies for the period specified in the order.

**Limitation, disclosure to lawyer**

(3) The order does not apply to a disclosure by the person or company to the person's or company's lawyer.

**Revocation or variation of order**

(4) If a hearing panel considers that it would be in the public interest, it may make an order revoking or varying the order described in subsection (1).

**Opportunity to object**

(5) No order shall be made by the hearing panel under subsection (4) unless the hearing panel has, where practicable, given reasonable notice and an opportunity to be heard to,

- (a) persons and companies named by the hearing panel; and
- (b) in the case of disclosure of testimony given or information obtained under section 21.15, the person or company that gave the testimony or from which the information was obtained.

**Terms and conditions**

(6) An order under subsection (4) may be subject to terms and conditions imposed by the hearing panel.

**Review of hearing panel decision**

(7) CIRO's Chief Executive Officer or a person or company directly affected by a decision of the hearing panel made under subsection (4) may apply to the Tribunal for a hearing and review of the decision, and section 8 applies to the hearing and review of the decision in the same manner as it applies to a hearing and review of a decision of the Director.

**Disclosure of information**

**21.17** (1) CIRO shall not disclose or produce any testimony given to an investigator under section 21.15 or any documents or things obtained by an investigator under that section except for the purposes of an investigation or,

- (a) in connection with,
  - (i) an examination of a witness, including an examination of a witness under section 21.15,
  - (ii) a proceeding commenced or proposed to be commenced by CIRO or to which CIRO is a party, if the proceeding is related to a matter that is being or has been investigated, or
  - (iii) the settlement of any proceedings or proposed proceedings related to a matter that is being or has been investigated;
- (b) to the Commission; or
- (c) as authorized by an order of the Tribunal issued under subsection (2).

**Order by Tribunal**

(2) The Tribunal may make an order authorizing CIRO to disclose or produce any testimony, document or thing referred to in subsection (1) to any person or company if the Tribunal considers that it would be in the public interest, and subsections 17 (2) to (4) apply with necessary modifications to the Tribunal's issuance of an order under this section.

**Notice to Commission**

(3) In a proceeding for an order under subsection (2), the Commission shall be given notice and may appear at the proceeding as a party.

**Restrictions on Commission**

(4) If CIRO discloses or produces any testimony, documents or things to the Commission under subsection (1), sections 16 and 17 apply with respect to the testimony, documents or things in the same manner as those provisions apply to testimony given under section 13 and documents or other things obtained under that section.

**Disclosure to police**

**21.18** Testimony given under subsection 21.15 (1) shall not be disclosed by CIRO or any person or company to any of the following persons without the written consent of the person from whom the testimony was obtained:

- 1. A member of a municipal, provincial, federal or other police service.
- 2. A person responsible for the enforcement of the criminal law of Canada or of any other country or jurisdiction.

**Power of hearing panel**

**21.19** (1) If CIRO is empowered under its by-laws or rules to conduct hearings, a hearing panel may, by summons,



- (a) require any person to give evidence on oath or affirmation at an oral hearing or an electronic hearing; and
- (b) require any person or company to produce in evidence at an oral hearing or an electronic hearing documents and things specified by the hearing panel.

#### **Limitation**

(2) A hearing panel may only require a person or company to give evidence or produce in evidence documents and things under subsection (1) if the evidence, documents or things are relevant to the subject-matter of the proceeding and admissible at the hearing.

#### **Application of the SPPA**

(3) Subsections 12 (2) to (7) of the *Statutory Powers Procedure Act* apply, with necessary modifications, with respect to a summons under subsection (1) and, if a hearing panel issues a summons under that subsection, sections 11, 13 and 14 of the *Statutory Powers Procedure Act* apply with necessary modifications.

#### **Definitions**

(4) In this section, “electronic hearing” and “oral hearing” have the same meanings as in the *Statutory Powers Procedure Act*.

#### **CIRO liability**

##### **No personal liability**

**21.20** (1) No cause of action arises against any current or former director, officer, employee or agent of CIRO for any act done in good faith in the exercise or performance, or intended exercise or performance, of the person’s powers, duties or functions under an order recognizing CIRO under section 21.1, or that has been assigned to CIRO under section 21.5, or for any alleged neglect or default or other omission in the exercise or performance of those powers, duties and functions.

##### **Canadian Investment Regulatory Organization vicariously liable**

(2) Subsection (1) does not relieve CIRO of liability to which it would otherwise be subject as a result of the acts or omissions of a person specified in subsection (1).

##### **Proceedings by the Crown not prevented**

(3) This section does not apply with respect to proceedings brought by the Crown.

##### **Proceedings barred**

**21.21** (1) No proceeding shall be commenced against any person specified in subsection 21.20 (1) in respect of a matter referred to in that subsection.

##### **Same**

(2) Subsection (1) does not apply with respect to an application for judicial review or any proceeding that is specifically provided for under this Act, but does apply with respect to any other court, administrative or arbitral proceeding claiming any remedy or relief, including specific performance, an injunction, declaratory relief, a remedy in contract, restitution, unjust enrichment or tort, a remedy for breach of trust or fiduciary obligation or any equitable remedy, enforcement of a judgment, order or award made outside Ontario or any form of compensation or damages including loss of revenue or profit.

##### **Proceedings by Crown not prevented**

(3) This section does not apply with respect to proceedings brought by the Crown.

**2 (1) Subsection 122 (1) of the Act is amended by striking out “\$5 million” in the portion after clause (c) and substituting “\$10 million”.**

**(2) Subsection 122 (3) of the Act is amended by striking out “\$5 million” and substituting “\$10 million”.**

**(3) Clause 122 (4) (a) of the Act is repealed and the following substituted:**

- (a) \$10 million; and

**3 Paragraph 9 of subsection 127 (1) of the Act is amended by striking out “\$1 million” and substituting “\$5 million”.**

#### **Commencement**

**4 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 18**  
**TAXATION ACT, 2007**

**1 (1) Subsection 84 (1) of the Act is amended by adding the following paragraph:**

14.7 The Ontario fertility treatment tax credit under section 103.0.7.

**(2) Subsection 84 (2.1) of the Act is amended by adding the following paragraph:**

1.7 The tax credit referred to in paragraph 14.7 of subsection (1) with respect to a taxation year ending after December 31, 2024.

**(3) Subsection 84 (3) of the Act is amended by striking “14.6, 15 and 16 of subsection (1)” and substituting “14.6, 14.7, 15 and 16 of subsection (1)”.**

**2 Section 97.2 of the Act is amended by adding the following subsections:**

**Repayment**

(16.1) A corporation that claims a credit under this section shall repay to the Ontario Minister in respect of that claim the amount determined under subsection (16.2) if, in a taxation year, the following circumstances exist:

1. The corporation acquired a particular eligible property in the taxation year or in any of the preceding five taxation years.
2. The corporation claimed the credit under this section for a taxation year ending on or after May 15, 2025 in respect of the acquisition of that particular eligible property.
3. The corporation, on or after May 15, 2025 and in the taxation year,
  - i. disposed of the particular eligible property,
  - ii. converted or changed the use of the particular eligible property in any manner whatever so that the property is not an eligible property under this section, or
  - iii. removed the particular eligible property from Ontario.

**Same, amount**

(16.2) The amount of the repayment required under subsection (16.1), in respect of a particular eligible property, is the lesser of,

- (a) the amount of the credit under this section claimed in respect of the property; and
- (b) the amount determined by the formula,

$$A \times (B/C)$$

in which,

“A” is the amount of the tax credit under this section claimed by the corporation in respect of the property,

“B” is,

- (i) in the case where the property is disposed of to a person who deals at arm’s length with the corporation, the proceeds of disposition of the property,
- (ii) in any other case, the fair market value of the property, and

“C” is the capital cost of the property to the qualifying corporation at the end of the taxation year in which the property is considered to have become available for use under this section.

**Same, inclusion in tax payable**

(16.3) The repayment shall be included in the qualifying corporation’s tax payable under Division B of Part III for the taxation year.

**3 Subsection 103.0.6 (7) of the Act is repealed and the following substituted:**

**Relation to other credits**

(7) Despite paragraph 248 (28) (b) of the Federal Act as it applies for the purposes of this Act, an individual may include the same expenses for the purpose of determining their tax credit under this section and for the purpose of calculating,

- (a) their tax credit for medical expenses under subsection 9 (20) of this Act; and
- (b) their Ontario fertility treatment tax credit under section 103.0.7 of this Act.

**4 The Act is amended by adding the following section:**

## **Ontario fertility treatment tax credit**

### **Entitlement to tax credit**

**103.0.7** (1) An individual, who is an eligible individual for a taxation year ending after December 31, 2024, may claim an amount in respect of and not exceeding the individual's Ontario fertility treatment tax credit for the year.

### **Eligible individuals**

(2) An individual is an eligible individual for a taxation year for the purposes of this section if the individual is resident in Ontario on the last day of the taxation year.

### **Eligible fertility treatment expense**

(3) For the purposes of this section, an eligible fertility treatment expense of an individual for a taxation year is an expense that satisfies all of the following conditions:

1. The expense was paid by the individual or the individual's cohabiting spouse or common-law partner.
2. The expense was in respect of goods or services provided entirely in Canada.
3. The expense satisfies either of the following conditions:
  - i. The expense was paid for the purposes of the individual or the individual's cohabiting spouse or common-law partner conceiving a child.
  - ii. The expense is an amount that was deemed by subsection 118.2 (2.21) of the Federal Act to be a medical expense of the individual for the purposes of section 118.2 of that Act.
4. The individual included the expense in the amount of "EE" in subsection 9 (20) of this Act for the year for the purposes of calculating their tax credit for medical expenses under that subsection, and that expense has not been prescribed by the Minister of Finance as an ineligible expense for the purposes of this section.
5. The expense was paid after December 31, 2024.
6. The expense has not been claimed under this section by any individual for a previous taxation year.
7. The expense has not been and will not be reimbursed to the individual or the individual's cohabiting spouse or common law partner.

### **Same**

(4) An individual shall not include as an eligible fertility treatment expense an expense that would otherwise be an eligible fertility treatment expense of the individual if both the following circumstances exist:

1. At the time the expense was incurred, the expense was in respect of the individual's cohabiting spouse or common-law partner conceiving a child.
2. On the last day of the taxation year, the individual in respect of whom the expense was incurred was not the individual's cohabiting spouse or common-law partner.

### **Amount of tax credit**

(5) The amount of an individual's Ontario fertility treatment tax credit under this section for a taxation year is equal to the amount calculated using the formula,

$$A \times B$$

in which,

"A" is 25 per cent,

"B" is the lesser of,

- (i) \$20,000, and
- (ii) the sum of the individual's eligible fertility treatment expenses for the year.

### **If both spouses would qualify**

(6) The following rules apply if an individual and their cohabitating spouse or common-law partner are each entitled to claim an amount under subsection (1):

1. Only one of them may claim a credit under this section for the year.
2. If both of them claim a credit under this section, the Ontario Minister shall designate one of them and only the claim by the designated individual may be allowed.

## Bankruptcy

(7) The amount of an individual's tax credit under this section for a taxation year is deemed to be nil if the individual is bankrupt at any time in the calendar year containing the taxation year.

## Relation to other credits

(8) Despite paragraph 248 (28) (b) of the Federal Act as it applies for the purposes of this Act, an individual may include the same expenses for the purpose of determining their tax credit under this section and for the purpose of calculating,

- (a) their tax credit for medical expenses under subsection 9 (20) of this Act; and
- (b) their Ontario seniors care at home tax credit under subsection 103.0.6 of this Act.

## Review

(9) The Minister of Finance shall conduct a review of the effectiveness of the Ontario fertility treatment tax credit after the fifth anniversary of the day the *Plan to Protect Ontario Act (Budget Measures)*, 2025 received Royal Assent.

**5 (1) Paragraph 2.1 of subsection 104.14 (1) of the Act is amended by adding “and before March 2, 2026” at the end of the portion before subparagraph i.**

**(2) Subsection 104.14 (1) of the Act is amended by adding the following paragraph:**

2.2 If the corporation has made beer during one or more production years ending before a sales year that begins on or after March 2, 2026, all of the following circumstances exist:

- i. The lesser of the following amounts exceeded 4.9 million litres:
  - A. The corporation's average annual worldwide production of beer for the last five production years ending before the beginning of the sales year, excluding any production years in which the brewer's worldwide production was zero.
  - B. The corporation's worldwide production of beer for the previous production year ending before the beginning of the sales year.
- ii. The corporation's worldwide production of beer has never exceeded,
  - A. 20 million litres in any production year ending before January 1, 2018, and
  - B. 30 million litres in any production year beginning after December 31, 2017.
- iii. The corporation's total sale of beer in eligible sales has never exceeded 20 million litres in any sales year beginning on or after March 1, 2018 and ending before the sales year.

**6 Paragraph 5 of subsection 104.15 (1) of the Act is amended by striking out “or” at the end of subparagraph i and by adding the following subparagraph:**

- i.1 a sale of beer that is deemed, under subsection 22 (2) of the *Liquor Tax Act, 1996*, to be made by a brewer that is a microbrewer, or

**7 (1) Subsection 104.16 (3.1) of the Act is amended by adding “and ending on or before March 2, 2025” after “March 1, 2018” in the portion before the formula.**

**(2) Section 104.16 of the Act is amended by adding the following subsections:**

**Same, March 3, 2025 to March 1, 2026**

(3.2) The amount of a small beer manufacturers' tax credit for the sales year beginning on March 3, 2025 and ending on March 1, 2026 is the amount determined using the formula,

$$[(K \times L)/M + (N \times O)/M + (P \times Q)/M + (R \times S)/M] \times T \times U \times V$$

in which,

“K” is the number of litres of eligible beer that is non-draft beer sold in eligible sales on or before July 31, 2025,

“L” is \$0.4999 per litre,

“M” is,

- (a) if not more than 4.9 million litres of the qualifying corporation's beer is sold in eligible sales in the sales year, 1,  
or
- (b) if more than 4.9 million litres but not more than 20 million litres of the qualifying corporation's beer is sold in eligible sales in the sales year, the total number of litres of eligible beer sold in eligible sales in the sales year,

“N” is the number of litres of eligible beer that is draft beer sold in eligible sales in the sales year on or before July 31, 2025,

“O” is \$0.3649 per litre,

“P” is the number of litres of eligible beer that is non-draft beer sold in eligible sales in the sales year from August 1, 2025 to March 1, 2026,

“Q” is \$0.6987 per litre,

“R” is the number of litres of eligible beer that is draft beer sold in eligible sales in the sales year from August 1, 2025 to March 1, 2026,

“S” is \$0.5447 per litre,

“T” is,

- (a) if not more than 4.9 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, 1, or
- (b) if more than 4.9 million litres but not more than 20 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, 4.9 million,

“U” is,

- (a) if not more than 13 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, 1, or
- (b) if more than 13 million litres but not more than 20 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, 0.7556,

“V” is,

- (a) if not more than 7.5 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, 1,
- (b) if more than 7.5 million litres but not more than 13 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, the amount calculated using the formula,

$$1 - ((M - 7.5 \text{ million}) / 22.5 \text{ million}), \text{ or}$$

- (c) if more than 13 million litres but not more than 20 million litres of the qualifying corporation’s beer is sold in eligible sales in the sales year, the amount calculated using the formula,

$$1 - ((M - 13 \text{ million}) / 7 \text{ million}).$$

#### **Same, on or after March 2, 2026**

(3.3) The amount of a small beer manufacturers’ tax credit for a sales year beginning on or after March 2, 2026 is the amount determined by applying the formula in subsection (3.1) to eligible sales occurring in the year as if the definitions of “B” and “D” in the formula in that subsection were read as “0.6987” and “0.5447” respectively.

**(3) Subsection 104.16 (4) of the Act is amended by striking out “subsections (1), (3) and (3.1)” and substituting “subsections (1), (3), (3.1), (3.2) and (3.3)”.**

**8 (1) Subsection 104.17 (13) of the Act is amended by striking out “the *Alcohol, Cannabis and Gaming Regulation and Public Protection Act, 1996*” at the end and substituting “the *Liquor Tax Act, 1996*”.**

**(2) Subsection 104.17 (14) of the Act is amended by striking out “the *Alcohol, Cannabis and Gaming Regulation and Public Protection Act, 1996*” and substituting “the *Liquor Tax Act, 1996*”.**

**9 Paragraph 1 of section 176 of the Act is amended by adding the following subparagraph:**

xiv.vii The Ontario fertility tax credit under section 103.0.7.

#### **Commencement**

**10 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.**

**SCHEDULE 19  
TOBACCO TAX ACT**

**1** Subsection 2 (7) of the *Tobacco Tax Act* is amended by striking out “a fine of not less than \$500 and not more than three times the amount of the tax” and substituting “a fine of not less than \$500 and not more than \$1,000 and an additional fine of not more than three times the tax”.

**2 (1)** Paragraph 1 of subsection 5 (14) of the Act is repealed and the following substituted:

1. An amount of not less than \$1,000 and not more than \$75,000.

**(2)** Paragraph 2 of subsection 5 (14) of the Act is amended by striking out “An amount equal to three times the tax” at the beginning and substituting “An amount equal to not more than five times the tax”.

**3** Subsection 9 (5) of the Act is amended by striking out “a fine of not less than \$1,000 and not more than \$10,000, plus an additional fine of not less than an amount equal to three times the tax” and substituting “a fine of not less than \$1,000 and not more than \$75,000, plus an additional fine of not more than an amount equal to five times the tax”.

**4** Subsection 9.0.1 (5) of the Act is amended by striking out “a fine of not less than \$1,000 and not more than \$10,000, plus an additional fine of not less than an amount equal to three times the tax” and substituting “a fine of not less than \$1,000 and not more than \$75,000, plus an additional fine of not more than an amount equal to five times the tax”.

**5** Subsection 9.1 (4) of the Act is amended by striking out “a fine of not less than \$1,000 and not more than \$10,000 and an additional fine of not less than an amount equal to three times the tax” and substituting “a fine of not less than \$1,000 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax”.

**6** Subsection 9.2 (4) of the Act is amended by striking out “a fine of not less than \$1,000 and not more than \$10,000 and an additional fine of not less than an amount equal to three times the tax” and substituting “a fine of not less than \$1,000 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax”.

**7 (1)** Clause 29.1 (3) (a) of the Act is amended by striking out “a fine of \$1,000 and an additional fine of an amount equal to three times the tax” at the beginning and substituting “a fine of not less than \$1,000 and not more than \$2,000 and an additional fine of not more than an amount equal to three times the tax”.

**(2)** Clause 29.1 (4) (a) of the Act is amended by striking out “a fine of not less than \$1,000 and not more than \$50,000 and an additional fine of not less than an amount equal to three times the tax” at the beginning and substituting “a fine of not less than \$2,000 and not more than \$75,000 and an additional fine of not more than an amount equal to four times the tax”.

**(3)** Clauses 29.1 (4.1) (a) and (b) of the Act are repealed and the following substituted:

- (a) a fine of not less than \$1,000 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2 by a consumer purchasing the same quantity of cigars or other tobacco that the person possessed, purchased or received in contravention of subsection (2.0.1); and
- (b) a term of imprisonment of not more than two years, in addition to the fine and additional fine under clause (a),
  - (i) if the person was found to be in possession of, or to have purchased or received, 200 or more cigars or 10 kilograms or more of other tobacco, or
  - (ii) if it is not the person’s first conviction under this section.

**(4)** Section 29.1 of the Act is amended by adding the following subsections:

**Offence, possession, etc., if person has control over place of purchase, etc.**

(4.2) Every person who contravenes subsection (2.0.1) is guilty of an offence and, if the person is found to be in possession of or to have purchased or received 10,000 or more cigars or 100,000 grams or more of other tobacco at a place used for the purchase, sale or storage of the cigars or other tobacco that is controlled, directly or indirectly, by that person, on conviction is liable to,

- (a) a fine of not less than \$10,000 and not more than \$100,000 and an additional fine of not less than an amount equal to five times the tax that would be payable under section 2 by a consumer purchasing the same quantity of cigars or other tobacco that the person possessed, purchased or received in contravention of subsection (2.0.1); and
- (b) a term of imprisonment of not more than two years, in addition to the fine and additional fine under clause (a).

**Same, in transit to or from place of purchase, etc.**

(4.3) Subsection (4.2) also applies when the person is found to be in possession of the cigars or other tobacco while in transit to or from the place described in that subsection.

**8 (1)** Subparagraph 1 i of subsection 35 (2) of the Act is amended by striking out “a fine of not less than \$500 and not more than \$10,000 and an additional fine of not less than an amount equal to three times the tax that would be payable

under section 2” at the beginning and substituting “a fine of not less than \$500 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2”.

(2) Subparagraph 2 i of subsection 35 (2) of the Act is repealed and the following substituted:

- i. a fine of up to \$100 for each 200 cigarettes, and

(3) Subparagraph 3 i of subsection 35 (2) of the Act is amended by striking out “a fine of not less than \$500 and not more than \$10,000 and an additional fine of not less than an amount equal to three times the tax that would be payable under section 2” at the beginning and substituting “a fine of not less than \$500 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2”.

(4) Subparagraph 4 i of subsection 35 (2) of the Act is repealed and the following substituted:

- i. a fine of not more than \$100 for each 200 grams of marked fine cut tobacco, and

(5) Subparagraph 5 i of subsection 35 (2) of the Act is repealed and the following substituted:

- i. a fine of not less than \$2,000 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2 by a consumer purchasing the same quantity of tobacco products that were purchased or received for resale, and

(6) Subparagraph 1 i of subsection 35 (2.0.1) of the Act is amended by striking out “a fine of not less than \$500 and not more than \$10,000 and an additional fine of not less than an amount equal to three times the tax that would be payable under section 2” at the beginning and substituting “a fine of not less than \$500 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2”.

(7) Subparagraph 2 i of subsection 35 (2.0.1) of the Act is repealed and the following substituted:

- i. a fine of up to \$100 for each 200 cigarettes, and

(8) Subparagraph 3 i of subsection 35 (2.0.1) of the Act is amended by striking out “a fine of not less than \$500 and not more than \$10,000 and an additional fine of not less than an amount equal to three times the tax that would be payable under section 2” at the beginning and substituting “a fine of not less than \$500 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2”.

(9) Subparagraph 4 i of subsection 35 (2.0.1) of the Act is repealed and the following substituted:

- i. a fine of up to \$100 for each 200 grams of marked fine cut tobacco, and

(10) Subparagraph 5 i of subsection 35 (2.0.1) of the Act is repealed and the following substituted:

- i. a fine of not less than \$2,000 and not more than \$75,000 and an additional fine of not more than an amount equal to five times the tax that would be payable under section 2 by a consumer purchasing the same quantity of tobacco products that were delivered, stored, transported or possessed, and

#### **Commencement**

**9** This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2025* receives Royal Assent.