

Legislative
Assembly
of Ontario



Assemblée
législative
de l'Ontario

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

Bill 89

An Act respecting taxes related to massage therapy treatment

MPP F. Gélinas

Private Member's Bill

1st Reading December 9, 2025

2nd Reading

3rd Reading

Royal Assent



An Act respecting taxes related to massage therapy treatment

Preamble

Massage therapy is a regulated health service widely used by Ontarians to manage pain, rehabilitate injuries and improve mental and physical well-being. Ensuring massage therapy services receive the same tax treatment when provided by registered massage therapists as they do when provided by other practitioners is supported by strong fiscal and economic rationale. Any loss in tax revenue would be offset by savings for the healthcare system, increased access to care and strengthened small business sustainability across the province.

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

Tax treatment of massage therapy services in Ontario

1 The Minister of Health shall take all necessary steps, including introducing legislation if necessary, to ensure that the tax treatment of massage therapy services provided in Ontario by registered massage therapists within the meaning of the *Massage Therapy Act, 1991* is the same as the tax treatment of those services provided by other practitioners.

Commencement

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

Short title

3 The short title of this Act is the *Massage Therapy Tax Act, 2025*.

EXPLANATORY NOTE

The Bill enacts the *Massage Therapy Tax Act, 2025*. The Act provides that the Minister of Health shall take all necessary steps, including introducing legislation if necessary, to ensure that the tax treatment of massage therapy services provided in Ontario by registered massage therapists is the same as the tax treatment of those services provided by other practitioners.