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# Bill 97

**An Act to implement Budget measures, to enact,  
amend or repeal various statutes and to revoke various regulations**

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

**Government Bill**

1st Reading      March 26, 2026

2nd Reading

3rd Reading

Royal Assent





## EXPLANATORY NOTE

### **SCHEDULE 1 BREMNER BOULEVARD ACT, 2026**

The Schedule enacts the *Bremner Boulevard Act, 2026*, which provides that section 10 (4) of City of Toronto By-law No. 1994-0806 does not apply in respect of block 18C. The *Skydome Act (Bus Parking), 2002* is repealed.

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

Section 97 of the *City of Toronto Act, 2006* is amended to limit by-laws respecting the closing of business establishments on a holiday from providing for such closings on Family Day or Victoria Day.

### **SCHEDULE 3 CONSERVATION AUTHORITIES ACT**

The *Conservation Authorities Act* is amended to add a new Part I.1 and to make other changes related to the new Part. Here are some highlights.

New Part I.1 provides for the amalgamation of 35 conservation authorities into 8 new conservation authorities and continues the Lakehead Region Conservation Authority under the name Northwestern Ontario Regional Conservation Authority.

The first members of the new conservation authorities and the continued conservation authority are appointed by the councils of the participating municipalities in accordance with the regulation.

The Ontario Provincial Conservation Agency is responsible for establishing transition committees to prepare for the amalgamations. The transition committees are comprised of individuals appointed by the predecessor conservation authorities and a project executive appointed by the Agency. The transition committees must develop a transition plan that the new conservation authorities must implement.

The first chief administrative officer of a new conservation authority is the project executive of the authority's transition committee.

During the transition period, actions to establish a conservation authority, enlarge the area of jurisdiction of an authority, amalgamate an authority or dissolve an authority are prohibited. The Minister may issue directions to a conservation authority during the transition period. The prohibitions and the Minister's authority to issue directions are repealed on a day to be named by order of the Lieutenant Governor in Council.

The current section 14 provides, among other matters, that the number of members of a conservation authority to be appointed by the participating municipalities' councils is based on the population of the participating municipality and provides that 70 per cent of a municipality's appointees must be from among members of council. The section also provides that the total number of members to be appointed by a municipality may be adjusted by agreement among all participating municipalities. Section 14 is re-enacted to provide for the number of members to be appointed by participating municipalities to be determined in accordance with the method prescribed by the regulations. All participating municipalities of a conservation authority may agree to a different method for determining the number of members each participating municipality appoints subject to certain restrictions.

Conservation authorities must establish one or more watershed councils for the purposes of assisting the authority in identifying local priorities with respect to its programs and services and to ensure that local interests are considered as part of the authority's decision-making process.

Regulation-making authorities for both the Lieutenant Governor in Council and the Minister are also added to the Act.

### **SCHEDULE 4 CORPORATIONS TAX ACT**

Section 74.2 of the *Corporations Tax Act* is amended with respect to the ability of funded benefit plans to elect to have their tax payable be determined as if they were unfunded benefit plans. The Minister may make regulations with respect to the determination of the amount of tax payable in circumstances where an election is made or revoked. The regulations may have retroactive effect.

The Schedule revokes a related regulation.

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

The Schedule amends the *Financial Administration Act* to require the Minister of Finance to establish a designated purpose account in the Consolidated Revenue Fund called the Protect Ontario Account Investment Fund. The Minister of Finance may make expenditures from the Protect Ontario Account Investment Fund for the purpose of making investments that promote innovation, infrastructure development, long-term economic growth and other strategic priorities of Ontario. Any proceeds or

returns related to those investments are to be added to the Protect Ontario Account Investment Fund. However, the Minister may direct that any portion of the proceeds or returns are to be held in the Consolidated Revenue Fund and not in the Protect Ontario Account Investment Fund.

Currently, section 28 of the Act sets out requirements that must be met with respect to transactions that would increase Ontario's indebtedness or contingent liabilities, and provides for certain exceptions to those requirements. Section 4 of the Schedule repeals the provisions setting out those requirements but provides for the continued application of subsection 28 (2) with respect to transactions entered into before section 4 of the Schedule came into force. Regulations that provided for exceptions to the requirements are revoked. Consequential amendments are made to various Acts.

**SCHEDULE 6  
FISCAL SUSTAINABILITY, TRANSPARENCY AND ACCOUNTABILITY ACT, 2019**

The *Fiscal Sustainability, Transparency and Accountability Act, 2019* sets out requirements for the debt burden reduction strategy to be contained in each annual budget. The Schedule amends the requirement relating to the inclusion of a progress update respecting the previous budget's debt burden reduction strategy.

**SCHEDULE 7  
FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

The Schedule makes various amendments to the *Freedom of Information and Protection of Privacy Act*, including the following:

1. Various provisions are amended to require that certain time limits established by the Act be calculated using business days.
2. The Act is amended to allow the head of an institution to, in certain circumstances, respond to requests for access to records by proposing a plan for providing access to the records in stages.
3. Currently, section 27 of the Act allows the head of an institution to extend the time limit set out in section 26 of the Act for responding to a request for access to records. Section 27 is amended to allow for an additional extension in certain circumstances.
4. Subsection 42 (1) of the Act is amended to allow personal information to be disclosed to an employee in a ministry of the Government of Ontario to permit continued access to an online account associated with the employee's email address where there is a change to the ministry in which the employee is employed or where the employee is on temporary assignment from another ministry. This disclosure is subject to compliance with any guidelines established by the responsible minister.
5. Amendments are made to Part III.1 of the Act (Data Integration). These include amendments to change the manner in which the data standards, which govern various aspects of the treatment of personal information under that Part, are established and to remove the requirement for mandatory reviews of the practices and procedures of multi-sector data integration units.
6. Subsection 65 (18) is added to provide that the Act does not apply to a record in the custody of a minister or their office or a record under the control of a minister or their office unless the record is in the custody of an institution. New subsection 65 (19) clarifies that these exceptions apply even if the record is under the control of an institution. These new subsections also apply, with necessary modifications, with respect to a record in the custody or under the control of a parliamentary assistant appointed to assist a minister of the Crown or the parliamentary assistant's office. Transitional rules are provided in new subsection 65 (21). These amendments are deemed to have come into force on January 1, 1988.
7. Section 65 of the Act is also amended to provide that the Act does not apply to certain records prepared or collected under the *Enhancing Digital Security and Trust Act, 2024*.

**SCHEDULE 8  
LAND TRANSFER TAX ACT**

The definition of "foreign national" in the *Land Transfer Tax Act* is amended to exclude a person registered as an Indian under the *Indian Act* (Canada).

**SCHEDULE 9  
LIQUOR TAX ACT, 1996**

The *Liquor Tax Act, 1996* is amended to make various changes to the tax and tax rates applicable to beer, wine and wine cooler and spirits.

**SCHEDULE 10  
MUNICIPAL ACT, 2001**

Section 148 of the *Municipal Act, 2001* is amended to limit by-laws respecting the closing of retail business establishments on a holiday from providing for such closings on Family Day or Victoria Day.

**SCHEDULE 11  
MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

The Schedule makes various amendments to the *Municipal Freedom of Information and Protection of Privacy Act*, including the following:

1. Various provisions are amended to require that certain time limits established by the Act be calculated using business days.
2. The Act is amended to allow the head of an institution to, in certain circumstances, respond to requests for access to records by proposing a plan for providing access to the records in stages.
3. Currently, section 20 of the Act allows the head of an institution to extend the time limit set out in section 19 of the Act for responding to a request for access to records. Section 20 is amended to allow for an additional extension in certain circumstances.
4. Various provisions, which are consistent with provisions of the *Freedom of Information and Protection of Privacy Act*, are incorporated into the Act. These include provisions requiring heads of institutions to conduct privacy impact assessments and to report the theft, loss or unauthorized use or disclosure of personal information to the Information and Privacy Commissioner in certain circumstances as well as provisions providing for reviews, by the Commissioner, of the information practices of an institution in certain circumstances.
5. Section 52 of the Act is amended to exclude from the application of the Act certain records prepared or collected under the *Enhancing Digital Security and Trust Act, 2024*.

**SCHEDULE 12  
ONTARIO LOAN ACT, 2026**

The *Ontario Loan Act, 2026* is enacted. Subsection 1 (1) of the Act authorizes the Crown to borrow a maximum of \$35 billion.

**SCHEDULE 13  
PENSION BENEFITS ACT**

The Schedule amends the *Pension Benefits Act*. Here are some highlights.

Definitions of “variable life benefit” and “variable life benefit fund” are added to subsection 1 (1) of the Act. In new section 39.1.3, payments of variable life benefits under a pension plan are authorized and the characteristics of a “variable life benefit” are specified. In particular, the initial amount of the benefit is determined with reference to amounts transferred to a variable life benefit fund established within a pension fund from a specified person’s defined contribution account under the pension plan, from additional voluntary contributions made by the person under the plan, or from both. In addition, the amount of the benefit may vary as a function of certain listed factors, including the rate of return attributable to the investment of the assets of the variable life benefit fund. The process regarding elections to transfer amounts to a variable life benefit fund is specified, as are certain restrictions regarding transfers into and between such funds.

New section 44.1 establishes a death benefit payable to a designated beneficiary in respect of variable life benefits, and new sections 77.0.1 to 77.0.7 set out rules respecting partial wind ups that terminate the part of a pension plan that provides variable life benefits. Consequential amendments in respect of variable life benefits are also made to the Act.

Section 85 of the Act governs benefits that are not guaranteed by the Pension Benefits Guarantee Fund. This section is amended to provide that, if the date of the wind up is on or after March 26, 2026, an amount of a pension or pension benefit, including any bridging supplement, in excess of \$3,000 is not guaranteed by the Fund.

Technical amendments are made to unproclaimed subsections 80.5 (1) and 80.6 (3) of the Act.

New section 102.5 governs applications that may be made by the administrator of a pension plan to the Chief Executive Officer for consent to the extinguishment of the rights and benefits under the Act and the pension plan of a former member, retired member or any other person entitled to benefits under the plan, if the records of the plan indicate that more than 100 years have passed since the birth of the person and the administrator is unable to locate the person. The requirements for the Chief Executive Officer’s consent and the effects of the Chief Executive Officer’s consent with respect to the person’s rights and benefits under the Act and the plan, and with respect to the administrator’s obligations, are specified.

**SCHEDULE 14  
RETAIL BUSINESS HOLIDAYS ACT**

The *Retail Business Holidays Act* is amended by repealing the clause in the definition of “holiday” in subsection 1 (1) that provides for Victoria Day to be a holiday for the purposes of the Act.

**SCHEDULE 15  
TAXATION ACT, 2007**

Currently, section 19.1 of the *Taxation Act, 2007* provides the Ontario dividend tax credit for years 2016 and later. The section is amended to provide that the tax credit includes 15.2283 per cent of the amount required under subparagraph 82 (1) (b) (i) of the *Income Tax Act* (Canada) to be included in income for taxation years ending after December 31, 2026.

Subsection 31 (4) of the Act currently sets out rules for calculating a corporation's small business deduction rate for a taxation year. The subsection is amended to provide that the deduction rate is 9.3 per cent for days in a taxation year after June 30, 2026.

Amendments are made to subsection 90 (4.1) of the Act, which sets out the formula used in certain circumstances to determine an eligible labour expenditure for the purposes of the Ontario computer animation and special effects tax credit.

Currently, under section 97.1 of the Act, qualifying corporations may claim a regional opportunities investment tax credit in respect of eligible expenditures, which are certain expenditures incurred in respect of the acquisition of eligible property. Subsection 97.1 (4) is amended to provide that an expenditure is an eligible expenditure if it is incurred before January 1, 2027.

Section 103.3 of the Act currently sets out rules respecting the payment of the Ontario Trillium Benefit. Amendments are made to provide new rules that apply for a 12-month period that relates to a base taxation year that commences after December 31, 2024.

Currently, section 104.16 of the Act provides for the small beer manufacturers' tax credit for qualifying corporations. Amendments are made to this section in respect of the manner in which the amount of the credit is determined for the sales year beginning on March 2, 2026 and subsequent sales years.

Subsection 112 (2) of the Act currently sets out provisions of the Federal Act respecting assessments that apply for the purposes of the *Taxation Act, 2007*. The subsection is amended to also refer to section 231.8 of the Federal Act, which provides rules for computing time for the purposes of determining when an assessment may be made.

New section 151.1 of the Act provides that certain rules in the Federal Act respecting proof of service apply for the purposes of the *Taxation Act, 2007*.

**SCHEDULE 16  
TICKET SALES ACT, 2017**

The Schedule makes various amendments to the *Ticket Sales Act, 2017*, which include the following:

1. A new section 1.2 provides that, if a ticket is obtained from a primary seller without any amount of money having been paid for the ticket, the ticket is deemed for the purposes of the Act to have been purchased from the primary seller at the total price of an equivalent ticket.
2. A new subsection 2 (3) provides that a ticket may not be made available for sale on the secondary market for an amount that exceeds the total price paid when the ticket was purchased from the primary seller, plus any applicable fees, service charges and taxes charged by the secondary seller or operator of a secondary ticketing platform. This prohibition also applies to persons facilitating the sale of a ticket on the secondary market. A new subsection 2 (3.1) provides that a secondary seller who is offering a ticket for sale through a secondary ticketing platform may not charge any fee or service charge if the operator of the secondary ticketing platform charges a fee or service charge, unless the secondary seller is permitted to do so by regulations made under the Act.
3. Various amendments are made to section 6 in respect of the disclosure of information in relation to the sale of a ticket from a primary seller or on the secondary market. In particular, where a ticket is made available for sale through a secondary ticketing platform, the person making the ticket available for sale is required to provide proof to the operator of the platform of the total price of the ticket when it was purchased from the primary seller and the operator of the platform is prohibited from facilitating the sale of the ticket unless the operator has received that proof.
4. New requirements are imposed on operators of secondary ticketing platforms to prepare and retain certain records about tickets for which they facilitate the sale.
5. Sections 36 and 37 are amended to confer various regulation-making powers upon the Lieutenant Governor in Council and the Minister in relation to the subject-matter of the amendments made by the Schedule. In particular, regulations may be made by the Lieutenant Governor in Council governing fees or service charges applicable to the sale or facilitation of the sale of a ticket, including limiting the amount of fees or service charges.
6. A new Part X (Non-Entitlement to Compensation) provides that no person is entitled to compensation as a result of the enactment of the Schedule or the making of regulations under the Act.

**SCHEDULE 17  
WORKPLACE SAFETY AND INSURANCE ACT, 1997**

The Schedule amends the *Workplace Safety and Insurance Act, 1997* with respect to the appointment by the Lieutenant Governor in Council of members to the board of directors of the Workplace Safety and Insurance Board.

The Lieutenant Governor in Council is authorized to appoint a minimum of seven and a maximum of nine members under clause 162 (1) (c) of the Act. Fifty per cent plus one of those members must be appointed by the Lieutenant Governor in Council from individuals who are proposed by the Minister from recommendations made by the advisory committee established by the Minister to make such recommendations.

Other provisions include rules respecting the composition of the advisory committee and the criteria the committee members must take into consideration when making recommendations.



**An Act to implement Budget measures, to enact,  
amend or repeal various statutes and to revoke various regulations**

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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), 2026*.**

**SCHEDULE 1  
BREMNER BOULEVARD ACT, 2026**

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**No requirement for bus parking on block 18C**

1 Section 10 (4) of City of Toronto By-law No. 1994-0806 does not apply in respect of block 18C.

**Extinguishment of causes of action**

2 (1) No cause of action arises against a person set out in subsection (2) as a direct or indirect result of,

- (a) the enactment, amendment or repeal of any provision of this Act or the *Skydome Act (Bus Parking) 2002*;
- (b) the making, amendment or revocation of any provision of a regulation under this Act; or
- (c) anything done or not done in accordance with this Act, the *Skydome Act (Bus Parking), 2002* or a regulation under this Act.

**Persons referred to**

(2) The persons referred to in subsection (1) are,

- (a) the Crown or any current or former member of the Executive Council or employee, officer or agent of or advisor to the Crown; or
- (b) a municipality or local board, or any current or former member of the council of the municipality or of the local board, or employee, officer or agent of or advisor to the municipality or local board.

**No remedy**

(3) No costs, compensation or damages, including for loss of revenue or profit or any other alleged loss, whether direct or indirect, are owing or payable to any person by a person referred to in subsection (1), and no remedy, including a remedy in contract, restitution, tort, a remedy for misfeasance, bad faith or a breach of trust or fiduciary obligation, any equitable remedy or any remedy under any statute, is available to any person against any person referred to in subsection (1) in connection with anything referred to in that subsection.

**Proceedings barred**

(4) No proceeding that is directly or indirectly based on or related to anything referred to in subsection (1) may be brought or maintained against any person referred to in that subsection.

**Application**

(5) Subsections (3) and (4) do not apply with respect to an application for judicial review or a claim for a constitutional remedy, but do apply with respect to any other court, administrative or arbitral proceeding claiming any remedy or relief, including specific performance, an injunction, declaratory relief or the enforcement of a judgment, order or award made outside Ontario.

**Retrospective effect – *Skydome Act (Bus Parking), 2002***

(6) Subsections (1) to (4) apply to a cause of action in respect of the enactment, amendment or repeal of any provision of the *Skydome Act (Bus Parking), 2002* or anything done or not done in accordance with that Act regardless of whether the cause of action arose before, on or after the day this section comes into force.

**No costs awarded**

(7) No costs shall be awarded against any person in respect of a proceeding that cannot be brought or maintained under subsection (4).

**No expropriation or injurious affection**

(8) Nothing referred to in subsection (1) constitutes an expropriation or injurious affection for the purposes of the *Expropriations Act* or otherwise at law.

**Proceedings by Crown not prevented**

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

**Certain proceedings by municipalities not prevented**

- (10) This section does not apply with respect to proceedings brought by a municipality against,
- (a) any current or former member of the council of the municipality or of a local board of the municipality; or
  - (b) any current or former employee, officer or agent of or advisor to the municipality or a local board of the municipality.

**Certain proceedings by local boards not prevented**

- (11) This section does not apply with respect to proceedings brought by a local board against,
- (a) any current or former member of the local board; or
  - (b) any current or former employee, officer or agent of or advisor to the local board.

**Regulations, contracts and agreements**

**3** (1) The Lieutenant Governor in Council may, in order to facilitate the development of block 18C in the City of Toronto, make regulations that prescribe any contract or agreement that relates to the development of block 18C.

**What regulation may contain**

- (2) A regulation made under subsection (1) may,
- (a) terminate the prescribed contract or agreement on a date provided for in the regulation;
  - (b) suspend all or part of the prescribed contract or agreement on the dates provided for in the regulation; and
  - (c) amend all or part of the prescribed contract or agreement as specified in the regulation.

**Deemed termination, suspension, amendment**

(3) A contract or agreement or part of a contract or agreement prescribed under subsection (1) is deemed to have been terminated on a date or dates provided for in the regulations, or, if the regulations so provide, is deemed to have been amended or suspended, as the case may be, as provided for in the regulations.

**No compensation**

(4) Unless provided for in the regulations, no compensation shall be paid to any person in connection with a termination, amendment or suspension under this section.

**Repeal**

**4** The *Skydome Act (Bus Parking), 2002* is repealed.

**Commencement**

**5** The Act set out in this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.

**Short title**

**6** The short title of the Act set out in this Schedule is the *Bremner Boulevard Act, 2026*.

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

**1 Section 97 of the *City of Toronto Act, 2006* is amended by adding the following subsections:**

**Limits — Family Day and Victoria Day**

(4) A by-law respecting the closing of business establishments on a holiday is of no effect to the extent that it provides for the closing of establishments on Family Day or Victoria Day.

**Transition**

(5) For greater certainty, subsection (4) applies to a by-law even if the by-law was passed before subsection (4) came into force.

**Commencement**

**2 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**SCHEDULE 3  
CONSERVATION AUTHORITIES ACT**

**1 (1) The definition of “authority” in section 1 of the *Conservation Authorities Act* is amended by striking out “established by or under” and substituting “established or continued under”.**

**(2) The definition of “Minister” in section 1 of the Act is repealed and the following substituted:**

“Minister” means the Minister of the Environment, Conservation and Parks or such other member of the Executive Council to whom responsibility for the administration of this Act may be assigned or transferred under the *Executive Council Act*; (“ministre”)

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

**PART I.1  
TRANSITION TO NEW AUTHORITIES**

**Interpretation**

**1.2 (1)** In this Part,

“new authority” means an authority set out in Column 2 of the Table to section 1.3; (“nouvel office”)

“predecessor authority” means an authority set out in Column 1 of the Table to section 1.3; (“office remplacé”)

“transition committee” means, in respect of a new authority, the committee established under subsection 1.6 (1) for that authority; (“comité de transition”)

“transition date” means February 1, 2027 or such later date as may be prescribed by the regulations; (“date de transition”)

**Same**

(2) Despite the definition of “new authority” in subsection (1), a reference to a new authority includes, where the context so requires, the authority as it is being planned for before the amalgamation and continuation provided for under subsection 1.3 (2) occur.

**Amalgamation of predecessor authorities**

**Interpretation**

**1.3 (1)** In this section,

(a) a reference to a predecessor authority’s new authority is a reference to the new authority into which the predecessor authority is to be amalgamated; and

(b) a reference to a new authority’s predecessor authorities is a reference to the predecessor authorities that are to be amalgamated into the new authority.

**Amalgamations**

(2) On the transition date, the predecessor authorities set out in Column 1 of the Table to this section are amalgamated and continued as conservation authorities under the applicable name set out opposite the predecessor authorities in Column 2 of the Table.

**Rules**

(3) The following rules apply on and after the transition date to each amalgamation:

1. All rights, obligations, assets and liabilities of the predecessor authorities that existed immediately before the transition date become the rights, obligations, assets and liabilities of their new authority, and the new authority shall stand in the place of its predecessor authorities for all purposes.
2. A conviction against or a ruling, order or judgment in favour of or against one of the predecessor authorities may be enforced by or against their new authority.
3. A new authority is deemed to be the party plaintiff or the party defendant, as the case may be, in any civil action commenced by or against any of its predecessor authorities before the transition date.
4. Persons who are employees of the predecessor authorities immediately before the transition date become employees of the predecessor authorities’ new authority and, for all purposes, the employment of the employees immediately before and after the transition date is continuous.
5. For all purposes, including the provisions of an employment contract, a collective agreement and the *Employment Standards Act, 2000*, the employment of the employees referred to in paragraph 4 is not terminated or severed and those employees are not constructively dismissed because the predecessor authorities were amalgamated.

6. All rights, duties and liabilities relating to all employees and former employees of the predecessor authorities that are vested in or bind the predecessor authorities immediately before the transition date are vested in or bind their new authority instead of the predecessor authorities.
7. The *Public Sector Labour Relations Transition Act, 1997*, except for section 36 of that Act, applies upon the amalgamation of the predecessor authorities into their new authorities.
8. The amalgamation of the predecessor authorities into their new authority is deemed to be a sale of business under section 13.1 of the *Pay Equity Act* and that section applies to the amalgamation. Each of the predecessor authorities are deemed to be a seller and the predecessor authorities' new authority is deemed to be the purchaser.
9. Section 69 of the *Labour Relations Act, 1995* does not apply to the amalgamation of the predecessor authorities into their new authority.
10. Any advisory board of a predecessor authority is continued as an advisory board of the predecessor authority's new authority.
11. An agreement or memorandum of understanding to which one of the predecessor authorities was a party immediately before the transition date has effect as if,
  - i. its new authority was substituted for the predecessor authority as a party to the agreement or memorandum of understanding, and
  - ii. any reference in the agreement or memorandum of understanding to the predecessor authority were a reference to its new authority.
12. The amalgamation of the predecessor authorities into their new authority shall not constitute a change of control of any of the predecessor authorities in respect of any asset, liability, right or obligation of the predecessor authorities.
13. Despite any other Act that requires notice or registration in respect of the amalgamation of the predecessor authorities into their new authority, the amalgamation is binding on their new authority and all other persons.
14. The amalgamation of the predecessor authorities into their new authority is deemed not to,
  - i. constitute a breach, termination, repudiation or frustration of any agreement, including a contract of employment or insurance or a collective agreement,
  - ii. create any cause of action in favour of a party to an agreement with one of the predecessor authorities that was entered into before the amalgamation,
  - iii. constitute a breach of any Act, regulation or municipal by-law,
  - iv. constitute an event of default or force majeure,
  - v. give rise to a breach, termination, repudiation or frustration of any licence, permit or other right,
  - vi. give rise to any right to terminate or repudiate an agreement, licence, permit or other right, or
  - vii. give rise to any estoppel.
15. The *Land Transfer Tax Act* and the *Retail Sales Tax Act* do not apply to the amalgamation of the predecessor authorities into their new authority.
16. The area over which a new authority has jurisdiction is the area consisting of the areas over which all of its predecessor authorities had jurisdiction immediately before the transition date.
17. Despite any designation of the participating municipalities of a predecessor authority under this Act before the transition date, the participating municipalities of a new authority shall be the single-tier municipalities and the upper-tier municipalities that are located in whole or in part within its area of jurisdiction.
18. Any agreement between a predecessor authority and a lower-tier municipality under section 21.1.2 that was in effect immediately before the transition date shall continue to be in effect and is deemed to be an agreement between the new authority of the predecessor authority and the upper-tier participating municipality in which the lower-tier municipality is located.
19. Any debt due to a predecessor authority immediately before the transition date, including a debt due under section 25, 27 or 27.2, becomes a debt due to the predecessor authority's new authority.
20. Any application that was made before the transition date to a predecessor authority for a permit to engage in an activity that would otherwise be prohibited under section 28 that was not decided on before the transition date is continued as an application to the predecessor authority's new authority.

21. A request for a hearing that was made to a predecessor authority or a hearing that has commenced before a predecessor authority before the transition date but that was not disposed of before the transition date is continued as a request for a hearing to or a hearing before the predecessor authority's new authority.
22. If a predecessor authority was a party to a hearing, review or appeal that was requested or commenced before the transition date, its new authority is deemed to be the party to the hearing, review or appeal.
23. Persons who are appointed officers by a predecessor authority under section 30.1 immediately before the transition date become officers appointed by the predecessor authority's new authority under section 30.1.
24. Any commencement of a proceeding under the *Provincial Offences Act* by a predecessor authority is continued in the name of its new authority.
25. Such other rules, including transitional rules, as may be prescribed by the regulations.

***Public Sector Labour Relations Transition Act, 1997***

- (4) For the purposes of the *Public Sector Labour Relations Transition Act, 1997* and paragraph 7 of subsection (3),
  - (a) the predecessor authorities are the predecessor employers and their new authorities are the successor employers; and
  - (b) the changeover date is the transition date.

TABLE  
AMALGAMATION

Item	Column 1 Predecessor authorities to be amalgamated	Column 2 New authority
1.	Central Lake Ontario Conservation Authority Toronto and Region Conservation Authority	Central Lake Ontario Regional Conservation Authority Office régional de protection de la nature du centre du lac Ontario
2.	Catfish Creek Conservation Authority Grand River Conservation Authority Kettle Creek Conservation Authority Long Point Region Conservation Authority	Eastern Lake Erie Regional Conservation Authority Office régional de protection de la nature de l'Est du lac Érié
3.	Cataraqui Region Conservation Authority Crowe Valley Conservation Authority Ganaraska Region Conservation Authority Kawartha Region Conservation Authority Lower Trent Region Conservation Authority Otonabee Region Conservation Authority Quinte Conservation Authority	Eastern Lake Ontario Regional Conservation Authority Office régional de protection de la nature de l'Est du lac Ontario
4.	Ausable Bayfield Conservation Authority Grey Sauble Conservation Authority Lake Simcoe Region Conservation Authority Maitland Valley Conservation Authority Nottawasaga Valley Conservation Authority Saugeen Valley Conservation Authority	Lake Huron Regional Conservation Authority Office régional de protection de la nature du lac Huron
5.	Mattagami Region Conservation Authority Nickel District Conservation Authority North Bay Mattawa Conservation Authority Sault Ste. Marie Region Conservation Authority	Northeastern Ontario Regional Conservation Authority Office régional de protection de la nature du Nord-Est de l'Ontario
6.	Mississippi Valley Conservation Authority Raisin Region Conservation Authority Rideau Valley Conservation Authority South Nation River Conservation Authority	St. Lawrence River Regional Conservation Authority Office régional de protection de la nature du fleuve Saint-Laurent
7.	Essex Region Conservation Authority Lower Thames Valley Conservation Authority St. Clair Region Conservation Authority Upper Thames River Conservation Authority	Western Lake Erie Regional Conservation Authority Office régional de protection de la nature de l'Ouest du lac Érié
8.	Credit Valley Conservation Authority Halton Region Conservation Authority Hamilton Region Conservation Authority Niagara Peninsula Conservation Authority	Western Lake Ontario Regional Conservation Authority Office régional de protection de la nature de l'Ouest du lac Ontario

**Lakehead Region Conservation Authority, continuation**

**1.4** (1) On the transition date, the Lakehead Region Conservation Authority is continued as a conservation authority under the name Northwestern Ontario Regional Conservation Authority in English and Office régional de protection de la nature du Nord-Ouest de l'Ontario in French.

### **Participating municipalities**

(2) The participating municipalities of the Northwestern Ontario Regional Conservation Authority shall be the municipalities that were the participating municipalities of the Lakehead Region Conservation Authority immediately before the transition date.

### **3 (1) The Act is amended by adding the following section:**

#### **First members of new authority**

**1.5** (1) No later than the day immediately before the transition date, the council of each municipality that will be a participating municipality of a new authority shall appoint to the new authority such number of members as determined in accordance with subsections (3), (5) and (6), which members must be resident in a participating municipality of the new authority.

#### **Same, Northwestern Ontario Regional Conservation Authority**

(2) No later than the day immediately before the transition date, the council of each municipality that will be a participating municipality of the Northwestern Ontario Regional Conservation Authority shall appoint to the authority such number of members as determined in accordance with subsections (3), (5) and (6), which members must be resident in a participating municipality of the authority.

#### **Minimum number**

(3) The number of members to be appointed to the authority under subsection (1) or (2) by each municipality that will be a participating municipality of the applicable authority shall be determined in accordance with the method prescribed by the regulations, but a minimum of one member shall be appointed by the council of each municipality that will be a participating municipality.

#### **Method**

(4) The method mentioned in subsection (3) for determining the number of members to be appointed by each municipality that will be a participating municipality shall be based on each municipality's population within the authority's area of jurisdiction in proportion to the total population within that area of jurisdiction.

#### **Maximum number, single participating municipality**

(5) The maximum number of members to be appointed to the authority by a single municipality that will be a participating municipality is the number prescribed by the regulations.

#### **Same, all participating municipalities**

(6) The maximum number of members to be appointed to the authority by all municipalities that will be participating municipalities is the number prescribed by the regulations.

#### **Considerations**

(7) When appointing a person as a member of an authority under subsection (1) or (2) who is not a member of the council of the participating municipality, the council shall take into consideration,

- (a) the person's knowledge and experience in public administration, corporate governance and finance;
- (b) the person's knowledge of programs and services provided by authorities; and
- (c) such other matters as the Minister may prescribe by regulation.

#### **Notice**

(8) The council shall, as soon as possible after making its appointments under this section, give the Agency written notice of the appointments.

#### **Term**

(9) A member shall be appointed for a term of up to four years, as may be determined by the council that appoints the member.

#### **Same**

(10) A member's term begins at the first meeting of the new authority or the Northwestern Ontario Regional Conservation Authority, as the case may be, and expires immediately before the first meeting of that authority after the appointment of their replacement.

#### **Replacement of member**

(11) Despite subsections (9) and (10), a member may be replaced by the council of the participating municipality that appointed the member.

**(2) Section 1.5 of the Act, as enacted by subsection (1), is repealed.**

### **4 (1) The Act is amended by adding the following sections:**

### **Transition committees**

1.6 (1) The Agency shall, for each new authority, establish a committee in accordance with this section whose purpose is to prepare for the amalgamation of the predecessor authorities into the new authority.

#### **Appointments by predecessor authorities**

(2) No later than 90 days after the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent, each predecessor authority shall appoint the following individuals to be members of the transition committee for its new authority:

1. One of its members that is a member of a municipal council.
2. Subject to subsection (3), the chief administrative officer or general manager of the predecessor authority.

#### **Same**

(3) If a predecessor authority is of the opinion that its chief administrative officer or general manager is not available to serve on the transition committee, the predecessor authority may instead appoint another officer or senior staff member of the predecessor authority.

#### **Same**

(4) If a predecessor authority does not appoint one or both of the individuals in accordance with subsection (2) or (3), the Agency shall appoint any individuals still required to be appointed under subsection (2) on behalf of the applicable predecessor authority.

#### **Replacement of member**

(5) A member appointed under subsection (2) or (3) may be replaced by the predecessor authority that appointed the member.

#### **Agency may appoint other individuals**

(6) The Agency may appoint such other individuals as it considers advisable to be members of a transition committee.

#### **Replacement of member, Agency**

(7) A member appointed under subsection (4) or (6) may be replaced by the Agency.

#### **Project executive to chair transition committee**

(8) The Agency shall appoint an individual as a project executive for each transition committee who shall serve as chair of the committee.

#### **Project executive not employee**

(9) A project executive appointed under subsection (8) is not an employee of the Agency and shall be paid compensation and expenses as agreed to with the Agency.

#### **Replacement of project executive**

(10) The Agency may replace an individual appointed under subsection (8) as a project executive.

#### **Dissolution of transition committees**

(11) The Agency may dissolve a transition committee by providing written notice to the members of the transition committee and the applicable new authority.

#### **Same, effective date**

(12) The effective date of a dissolution of a transition committee is the date specified by the Agency in the notice, which date shall not be earlier than the transition date.

#### **Agency direction to transition committee**

1.7 (1) The Agency may issue directions to a transition committee, the transition committee's project executive or to both, in accordance with this section, governing the roles, responsibilities, practices and procedures of the transition committee and project executive and requiring the transition committee, project executive or both to take specified actions to prepare for the amalgamation of the predecessor authorities into the new authority, which may include actions respecting the development of a transition plan mentioned in subsection 1.10 (1) and the plan's contents.

#### **Copy of direction**

(2) The Agency shall provide a copy of each direction issued under this section to the transition committee's project executive, every member of the transition committee and to the chair of each of the new authority's predecessor authorities.

#### **Compliance**

(3) A transition committee and a project executive shall comply with a direction issued to them under this section within the time specified in the direction.

**General or particular**

(4) A direction issued under this section may be general or particular in its application.

**Non-application of *Legislation Act, 2006***

(5) Part III (Regulations) of the *Legislation Act, 2006* does not apply to directions issued under this section.

**Project executive, etc may require information**

**1.8** (1) For the purposes of ensuring a transition committee and its project executive satisfy the requirements of this Act and any applicable directions of the Agency, the project executive may require one or more of the new authority's predecessor authorities to provide information to the project executive at the time and in the manner specified by the project executive.

**Same**

(2) Subsections 35.23 (2) to (8) apply in respect of a requirement by a project executive to provide information under subsection (1), subject to necessary modifications.

**Obligations of predecessor authority**

**1.9** Every member, employee and agent of a new authority's predecessor authorities shall co-operate with the new authority's transition committee and the transition committee's project executive and shall assist the transition committee and the project executive when requested by them for the purposes of ensuring the transition committee and the project executive satisfy the requirements of this Act and any applicable directions of the Agency.

**Development of transition plan**

**1.10** (1) Each transition committee shall develop a transition plan to prepare for the amalgamation of the predecessor authorities into its new authority.

**Submission to Agency**

(2) The transition committee shall submit the transition plan to the Agency for the Agency's review by the date specified by the Agency.

**Revisions to transition plan**

(3) After the Agency has reviewed the transition plan, the Agency shall,

- (a) provide comments on the plan and may issue directions to the transition committee respecting revisions that the committee must make to the plan including the date by which the revisions must be made; or
- (b) confirm that no revisions to the plan are necessary.

**Same**

(4) Upon receipt of the Agency's comments or a direction under subsection (3), the transition committee shall revise the transition plan in accordance with the direction, if any, and with regard to the Agency's comments.

**Development of transition plan, Agency**

(5) If the transition committee does not submit a transition plan to the Agency for the Agency's review by the date specified by the Agency under subsection (2), the Agency shall develop the transition plan on behalf of the committee.

**Delivery of transition plan**

(6) After receiving confirmation that no revisions are necessary under subsection (3) or completing any revisions under subsection (4), the transition committee shall provide a copy of the final transition plan to the new authority's predecessor authorities and the Agency by the date specified by the Agency.

**Same**

(7) If the Agency develops a transition plan under subsection (5), the Agency shall provide a copy of the final transition plan to the new authority's predecessor authorities and to the transition committee's project executive.

**Summary of transition plan**

(8) By the date specified by the Agency, the transition committee shall provide a summary of the final transition plan to the participating municipalities of the new authority's predecessor authorities and to the municipalities that will be the participating municipalities of the new authority.

**Same**

(9) If the Agency develops a transition plan under subsection (5), the Agency shall provide a summary of the final transition plan to the participating municipalities of the new authority's predecessor authorities and to the municipalities that will be the participating municipalities of the new authority.

### **Delivery of transition plan to new authority**

(10) On or after the transition date, the transition committee's project executive shall provide a copy of the final transition plan to each member of the new authority.

### **Implementation of transition plan**

**1.11** (1) Each new authority shall implement the final transition plan provided to its members under subsection 1.10 (10), or the amended final transition plan if any amendments are made to the plan under this section.

### **Request for amendments**

(2) The new authority may request, in writing, that the Agency authorize the authority to amend the final transition plan.

### **Contents of request**

(3) A request under subsection (2) must identify the portions of the final transition plan that the new authority wishes to amend, describe its proposed amendments and explain the rationale for the proposed amendments.

### **Agency review of request**

(4) The Agency shall consider a request under subsection (2) and do one or more of the following by providing written notice to the new authority:

1. Authorize the new authority to make some or all of the proposed amendments to the transition plan.
2. Refuse some or all of the proposed amendments to the transition plan.
3. Make such amendments to the transition plan in respect of the request as the Agency considers appropriate.

### **Progress report**

(5) The new authority shall report to the Agency on its progress respecting implementation of the transition plan in accordance with such requirements as may be specified by the Agency.

### **First chief administrative officer**

**1.12** (1) Despite subsection 18 (1.1) and subject to subsections (2) and (3), starting on the transition date, the project executive appointed in respect of a transition committee for a new authority is the chief administrative officer of the new authority for a term of two years.

### **Notice re replacement of chief administrative officer**

(2) During the two-year term mentioned in subsection (1), the Agency may provide written notice to the authority and the project executive that the project executive mentioned in subsection (1) is no longer the chief administrative officer of the authority, effective on such date as may be specified in the notice.

### **Same**

(3) If a notice is provided under subsection (2), the Agency may also include in the notice to the authority the name of a new individual appointed by the Agency as the chief administrative officer for the remainder of the two-year term mentioned in subsection (1).

### **Same**

(4) If the notice does not identify an individual appointed as the chief administrative officer, the authority shall appoint a chief administrative officer for such term as the authority specifies.

### **Prohibitions during transition period**

#### **Establishment of authority**

**1.13** (1) Despite sections 2, 3 and 9,

- (a) no request shall be made to the Minister to call a meeting mentioned in subsection 2 (1) or section 9;
- (b) the Minister shall not call a meeting mentioned in subsection 2 (1) or section 9; and
- (c) no conservation authority shall be established by the Lieutenant Governor in Council under section 3.

#### **Enlargement of authority's area**

(2) Despite section 10,

- (a) no council of a municipality shall call a meeting mentioned in subsection 10 (1); and
- (b) no resolution mentioned in subsection 10 (4) shall be passed.

#### **Amalgamation of authorities**

(3) Despite section 11,

- (a) no authority or council of a municipality shall call a meeting mentioned in subsection 11 (1); and
- (b) the Minister shall not approve a resolution described in subsection 11 (4), with or without changes, terms and conditions.

#### **Dissolution of authority**

(4) Despite section 13.1,

- (a) no authority shall call a meeting mentioned in subsection 13.1 (1); and
- (b) the Lieutenant Governor in Council shall not dissolve an authority under subsection 13.1 (6).

#### **Minister's direction**

**1.14** (1) The Minister may, for the purpose of facilitating the transition to a regional watershed-based framework for authorities, issue a direction to an authority,

- (a) prohibiting the authority from making a decision in relation to its exercise of any of its powers under this Act or any other Act in the circumstances specified in the direction and subject to any specified conditions;
- (b) requiring the authority to give notice, in accordance with the direction, of a decision that it has made;
- (c) requiring the authority to send notices under subsection 25 (2), 27 (3) or 27.2 (3) by the date specified in the direction;
- (d) governing budgetary and apportionment matters relating to the authority that are otherwise addressed in a regulation made under clause 40 (1) (c), (e) or (f) or clause 40 (3) (k).

#### **Same**

(2) Without limiting the generality of clause (1) (a), a direction under that clause may require an authority to do any of the following before making a decision:

1. Notify a person specified in the direction of the intended decision.
2. Give a person specified in the direction information respecting the intended decision.
3. Prohibit the authority from making the decision until a person specified in the direction gives the authority written authorization to do so.

#### **Compliance**

(3) An authority that receives a direction under subsection (1) shall comply with the direction within the time specified in the direction.

#### **Expiry**

(4) A direction expires on the earlier of the expiration date specified in the direction and the transition date.

#### **Directions prevail**

(5) In the event of a conflict between a direction issued under this section and a provision of this Act or the regulations, the direction prevails.

#### **Contravention of direction**

(6) If an authority makes a decision in contravention of a direction issued under clause (1) (a), the authority's decision has no effect and any agreement that the authority enters into that is in contravention of the direction is void.

#### **General or particular**

(7) A direction issued under this section may be general or particular in its application.

#### **Non-application of *Legislation Act, 2006***

(8) Part III (Regulations) of the *Legislation Act, 2006* does not apply to directions issued under this section.

#### **Non-application of *Environmental Bill of Rights, 1993***

(9) Part II of the *Environmental Bill of Rights, 1993* does not apply to directions issued under this section.

**(2) Sections 1.6 to 1.12 of the Act, as enacted by subsection (1), are repealed.**

**(3) Section 1.13 of the Act, as enacted by subsection (1), is repealed.**

**(4) Section 1.14 of the Act, as enacted by subsection (1), is repealed.**

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

**6 Sections 4 to 7 of the Act are repealed.**

**7 Section 14 of the Act is repealed and the following substituted:**

**Members of authority**

14 (1) The council of each participating municipality of an authority shall appoint to the authority such number of members as determined in accordance with subsections (2), (4) and (5) which members must be resident in a participating municipality of the authority.

**Minimum number**

(2) The number of members to be appointed to the authority by each participating municipality shall be determined in accordance with the method prescribed by the regulations, but a minimum of one member shall be appointed by the council of each participating municipality.

**Method**

(3) The method mentioned in subsection (2) for determining the number of members to be appointed by each participating municipality shall be based on each municipality's population within the authority's area of jurisdiction in proportion to the total population within that area of jurisdiction.

**Maximum number, single participating municipality**

(4) The maximum number of members to be appointed to the authority by a single participating municipality is the number prescribed by the regulations.

**Same, all participating municipalities**

(5) The maximum number of members to be appointed to the authority by all participating municipalities is the number prescribed by the regulations.

**Agreement on number of members**

(6) Despite subsections (1), (2) and (3), the number of members that each participating municipality may appoint may be based on a method other than the method prescribed by the regulations in circumstances where the following criteria are satisfied:

1. All the participating municipalities have entered into an agreement respecting the method.
2. The agreement does not provide for the number of members to be appointed to exceed the maximum numbers provided for under subsections (4) and (5).
3. Such other criteria as may be prescribed in the regulations.

**Municipal agreement**

(7) If the participating municipalities of an authority enter into an agreement mentioned in subsection (6), the authority shall, within 60 days after the agreement is executed,

- (a) provide a copy of the agreement to the Agency; and
- (b) make the agreement available to the public by posting it on the authority's website and by any other means the authority considers appropriate.

**Considerations**

(8) When appointing a person as a member of the authority under subsection (1) who are not members of the council of the participating municipality, the council shall take into consideration,

- (a) the person's knowledge and experience in public administration, corporate governance and finance;
- (b) the person's knowledge of programs and services provided by authorities; and
- (c) such other matters as the Minister may prescribe by regulation.

**Member from agricultural sector appointed**

(9) In addition to the members of an authority appointed by a council under this section, an additional member may be appointed to the authority by the Minister as a representative of the agricultural sector.

**Limitation on voting**

(10) The member of an authority appointed under subsection (9) shall not vote on,

- (a) a resolution to enlarge an authority's area of jurisdiction that is presented at a meeting called under section 10;
- (b) a resolution to amalgamate an authority with another authority that is presented at a meeting called under section 11;
- (c) a resolution to dissolve the authority that is presented at a meeting called under section 13.1; or
- (d) a resolution relating to any budgetary matter that is presented at a meeting held under section 16.

**Term**

(11) A member shall be appointed for a term of up to four years, as may be determined by the council that appoints the member or, in the case of a member appointed under subsection (9), by the Minister.

**Same**

(12) A member's term begins at the first meeting of the authority after their appointment and expires immediately before the first meeting of the authority after the appointment of their replacement.

**Replacement of member**

(13) Despite subsections (11) and (12), a member may be replaced by the council of the participating municipality that appointed the member or, in the case of a member appointed under subsection (9), by the Minister.

**Reappointment**

(14) A member is eligible to be reappointed.

**8 Subsections 17 (1) to (1.3) of the Act are repealed and the following substituted:****Chair, vice-chair**

(1) If, at the first meeting held in each year or at such other meeting as may be specified by the authority's by-laws, there is a vacancy in the office of chair or vice-chair, the authority shall appoint a chair and one or more vice-chairs, as the case may be, from among the members of the authority.

**Term of chair, vice-chair**

(1.1) A chair or vice-chair appointed under subsection (1) shall hold office for a term not exceeding two years and shall serve as chair or vice-chair for no more than eight years in total, whether the years are served consecutively or otherwise.

**9 Section 18 of the Act is amended by adding the following subsection:****Chief administrative officer**

(1.1) An authority shall appoint a chief administrative officer who shall be responsible for performing such duties as are assigned by the authority in the authority's by-laws.

**10 The Act is amended by adding the following section:****Watershed councils**

**18.1** (1) An authority shall, in accordance with the regulations, if any, establish one or more watershed councils for the purposes of assisting the authority in identifying local priorities with respect to its programs and services and to ensure that local interests are considered as part of the authority's decision-making process.

**Same**

(2) An authority shall comply with any requirements that may be prescribed by the regulations with respect to the composition, functions, powers, duties, activities and procedures of a watershed council.

**11 (1) Subsection 19.1 (1) of the Act is amended by striking out the portion before clause (a) and substituting the following:**

(1) An authority shall make such by-laws as are necessary for its proper administration, which may include,

. . . . .

(2) **Clause 19.1 (1) (b) of the Act is amended by adding "and chief administrative officer" at the end.**

(3) **Subsection 19.1 (5) of the Act is repealed.**

**12 Subsection 21.1 (2) of the Act is amended by striking out "Lake Simcoe Region Conservation Authority" and substituting "Lake Huron Regional Conservation Authority".**

**13 Section 21.1.1 of the Act is amended by adding the following subsection:****Definition**

(6) In this section,

"municipality" means a lower-tier municipality, an upper-tier municipality or a single-tier municipality.

**14 Section 21.1.4 of the Act is repealed.**

**15 (1) Subsection 25 (1.1) of the Act is amended by striking out "subsections (1.2) and (1.3)" and substituting "subsection (1.2)".**

(2) **Subsection 25 (1.3) of the Act is repealed.**

**16 (1) Subsection 27 (1.1) of the Act is amended by striking out “subsections (1.2) and (1.3)” and substituting “subsection (1.2)”.**

**(2) Subsection 27 (1.3) of the Act is repealed.**

**17 (1) Subsection 35.16 (4) of the Act is amended by adding “within the time specified in the direction” at the end.**

**(2) Section 35.16 of the Act is amended by adding the following subsection:**

**Non-application of *Environmental Bill of Rights, 1993***

(9) Part II of the *Environmental Bill of Rights, 1993* does not apply to directions issued under this section.

**18 (1) Section 35.21 of the Act is amended by adding the following subsection:**

**Non-application of *Environmental Bill of Rights, 1993***

(6.1) Part II of the *Environmental Bill of Rights, 1993* does not apply to the Minister’s consideration of a proposed direction under this section or to any decision the Minister makes in respect of a proposed direction.

**(2) Subsection 35.21 (7) of the Act is amended by adding “within the time specified in the direction” at the end.**

**19 (1) Clause 35.25 (1) (a) of the Act is repealed and the following substituted:**

- (a) establish and require the payment of fees in respect of any matter related to the performance of its duties and the exercise of its powers under this Act, including,
  - (i) respecting a direction issued under section 35.21, and
  - (ii) respecting the appointment of a project executive in relation to their role as chief administrative officer under subsection 1.12 (1) and respecting any individual appointed as a chief administrative officer under subsection 1.12 (3);

**(2) Clause 35.25 (1) (a) of the Act, as re-enacted by subsection (1), is repealed and the following substituted:**

- (a) establish and require the payment of fees in respect of any matter related to the performance of its duties and the exercise of its powers under this Act, including respecting a direction issued under section 35.21;

**20 Subsection 39.2 (1) of the Act is repealed and the following substituted:**

**No personal liability**

(1) No cause of action arises against any current or former member, director, officer, volunteer, employee or agent of the Agency, any person appointed as a member or project executive of a transition committee established by the Agency under section 1.6 or any person appointed to a council, committee or other body established by the Agency under section 35.11 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 this Act or for any alleged neglect, default or other omission in the exercise or performance in good faith of those powers, duties or functions.

**21 (1) Subsection 40 (1) of the Act is amended by adding the following clauses:**

- (0.a) prescribing a date for the purposes of the definition of “transition date” in subsection 1.2 (1);
- (0.b) for the purposes of Part I.1,
  - (i) prescribing the method for determining the number of members to be appointed to an authority under subsection 1.5 (3),
  - (ii) prescribing the maximum number of members to be appointed to an authority under subsection 1.5 (5) by a single municipality that will be a participating municipality, and
  - (iii) prescribing the maximum number of members to be appointed to an authority under subsection 1.5 (6) by all municipalities that will be participating municipalities;

**(2) Clause 40 (1) (0.a) of the Act, as enacted by subsection (1), is repealed.**

**(3) Clause 40 (1) (0.b) of the Act, as enacted by subsection (1), is repealed.**

**(4) Subsection 40 (1) of the Act is amended by adding the following clauses:**

- (0.c) prescribing the method for determining the number of members to be appointed to an authority under subsection 14 (2) by each participating municipality of the authority;
- (0.d) prescribing the maximum number of members to be appointed to an authority under subsection 14 (4) by a single participating municipality;
- (0.e) prescribing the maximum number of members to be appointed to an authority under subsection 14 (5) by all participating municipalities of the authority;

(0.f) prescribing criteria for the purposes of paragraph 3 of subsection 14 (6);

**(5) Subsection 40 (3) of the Act is amended by adding the following clause:**

(0.a) for the purposes of Part I.1,

(i) prescribing rules for the purposes for paragraph 25 of subsection 1.3 (3), and

(ii) prescribing matters for the purposes of clause 1.5 (7) (c);

**(6) Clause 40 (3) (0.a) of the Act, as enacted by subsection (5), is repealed.**

**(7) Subsection 40 (3) of the Act is amended by adding the following clauses:**

(0.b) prescribing matters for the purposes of clause 14 (8) (c);

(0.c) governing watershed councils established under section 18.1, including,

(i) governing the number of watershed councils an authority may or must establish, including setting a fixed number of councils, setting a minimum or maximum number of councils or both, and

(ii) prescribing requirements with respect to the composition, functions, powers, duties, activities and procedures of any watershed council;

**(8) Clause 40 (3) (g) of the Act is repealed.**

#### **Commencement**

**22 (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) Sections 1 and 2, subsection 4 (1), sections 5, 8 and 13 to 18, subsection 19 (1), section 20 and subsections 21 (1), (5) and (8) come into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**SCHEDULE 4  
CORPORATIONS TAX ACT**

**1 (1) Subsection 74.2 (2) of the *Corporations Tax Act* is amended by adding “subject to any regulations referred to in subsection (3.5)” at the end of the portion before paragraph 1.**

**(2) Subsection 74.2 (3) of the Act is amended by adding “subject to any regulations referred to in subsection (3.5)” at the end of the portion before paragraph 1.**

**(3) Subsection 74.2 (3.1) of the Act is repealed and the following substituted:**

**Election by funded benefit plan**

(3.1) A planholder of a funded benefit plan may elect on or after April 1, 2026 to have the rules in subsection (3.2) apply with respect to the plan by submitting an election to the Minister in the form and manner approved by the Minister and at such times as may be specified by the Minister.

**Prescribed limitations**

(3.1.1) Subsection (3.1) is subject to such limitations as may be prescribed by the Minister, including limitations with respect to the types of funded benefit plans that may make the election described in that subsection or the time period for which such an election is effective.

**(4) Paragraph 1 of subsection 74.2 (3.2) of the Act is amended by striking out “The planholder’s” at the beginning and substituting “The amount of”.**

**(5) Paragraph 2 of subsection 74.2 (3.2) of the Act is amended by striking out “The planholder’s” at the beginning and substituting “The amount of”.**

**(6) Paragraph 3 of subsection 74.2 (3.2) of the Act is amended by striking out “qualifying trust” and substituting “benefit plan”.**

**(7) Section 74.2 of the Act is amended by adding the following subsections:**

**Regulations**

(3.5) The Minister may make regulations setting out rules that apply despite subsections (3.3) and (3.4) with respect to the determination of the amount of tax payable in circumstances where an election described in subsection (3.1) is made or revoked.

**Retroactive**

(3.6) A regulation made under subsection (3.5) is effective with reference to any period after subsection 1 (7) of Schedule 4 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, if it so provides.

**Revocation**

**2 Ontario Regulation 219/17 (Specified Benefit Plans That Are Qualifying Trusts — Election Under Subsection 74.2 (3.1) of the Act) made under the Act is revoked.**

**Commencement**

**3 This Schedule is deemed to have come into force on April 1, 2026.**

**SCHEDULE 5  
FINANCIAL ADMINISTRATION ACT**

**1 (1) Subsection 3 (1) of the *Financial Administration Act* is amended by striking out “and” at the end of clause (h.1) and by adding the following clause:**

(h.2) for the purposes of the Protect Ontario Account Investment Fund established under subsection 7.2 (1), securities, financial agreements, investments and evidences of indebtedness, subject to any terms, conditions or restrictions prescribed by the regulations made under this Act; and

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

**Exception, Protect Ontario Account Investment Fund**

(3.1) Subsection (3) does not apply with respect to the purposes set out in clause (1) (h.2).

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

**Protect Ontario Account Investment Fund — designated purpose account**

**7.2 (1)** The Minister of Finance shall establish a designated purpose account to be known as the Protect Ontario Account Investment Fund in English and the Fonds d'investissement du compte Protéger l'Ontario in French.

**Authorized funding**

(2) The Lieutenant Governor in Council may authorize that the Protect Ontario Account Investment Fund be funded by such amounts as may be specified by the Lieutenant Governor in Council and at such times and on such terms as the Minister of Finance may determine.

**Purpose**

(3) The Minister of Finance may make expenditures from the Protect Ontario Account Investment Fund for the purpose of making investments that promote innovation, infrastructure development, long-term economic growth and other strategic priorities of Ontario.

**Expenditures**

(4) The money required for the purpose set out in subsection (3) is a charge on and payable out of the Consolidated Revenue Fund.

**Investment proceeds**

(5) Any proceeds from the sale of investments mentioned in subsection (3), and any other return on investments or returns in respect of the investment powers authorized under clause 3 (1) (h.2), are a charge on and payable out of the Consolidated Revenue Fund and shall be added to the Protect Ontario Account Investment Fund.

**Same**

(6) Despite subsection (5), the Minister may direct that any portion of the proceeds or returns are to be held in the Consolidated Revenue Fund and not in the Protect Ontario Account Investment Fund.

**3 Clause 11.4.1 (3) (b) of the Act is repealed and the following substituted:**

(b) in respect of a financial obligation incurred contrary to subsection 11.3 (1) or section 18.

**4 Section 28 of the Act is repealed and the following substituted:**

**Transition, continued application of s. 28 (2)**

**28** Subsection 28 (2), as it read immediately before the day section 4 of Schedule 5 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, continues to apply with respect to financial arrangements, financial commitments, guarantees, indemnities and similar transactions that were entered into before that day.

**5 Subsection 38 (1) of the Act is amended by adding the following clause:**

(a.6) prescribing terms, conditions and restrictions for the purposes of clause 3 (1) (h.2);

**CONSEQUENTIAL AMENDMENTS**

***Stronger, Healthier Ontario Act (Budget Measures), 2017***

**6 Sections 1 and 2 of Schedule 10 to the *Stronger, Healthier Ontario Act (Budget Measures), 2017* are repealed.**

***Connecting Care Act, 2019***

**7 (1) Subsection 14 (1) of the *Connecting Care Act, 2019* is amended by striking out “Subject to subsection (2)” at the beginning.**

**(2) Subsection 14 (2) of the Act is repealed.**

(3) Subsection 27.17 (1) of the Act is amended by striking out “Subject to subsection (2)” at the beginning.

(4) Subsection 27.17 (2) of the Act is repealed.

*Conservation Authorities Act*

8 Subsection 35.3 (2) of the *Conservation Authorities Act* is repealed.

*Electricity Act, 1998*

9 (1) Section 51 of the *Electricity Act, 1998* is repealed.

(2) Subsection 122 (3) of the Act is repealed.

*Province of Ontario Savings Office Privatization Act, 2002*

10 Section 4 of the *Province of Ontario Savings Office Privatization Act, 2002* is repealed.

REVOCATIONS

11 The following regulations are revoked:

1. Ontario Regulation 299/18 (Section 28 Exemptions — Greenhouse Gas Campus Retrofits Program) made under the Act.
2. Ontario Regulation 376/18 (Section 28 Exemptions — Colleges) made under the Act.
3. Ontario Regulation 219/21 (Section 28 Exemptions — Certain Transactions Involving the Minister of Finance, the Ontario Financing Authority and Ontario Electricity Financial Corporation) made under the Act.
4. Ontario Regulation 195/24 (Section 28 Exemptions — Clinical Tools Agreements) made under the Act.
5. Ontario Regulation 31/25 (Section 28 Exemptions — Certain Trade Show Agreements) made under the Act.
6. Ontario Regulation 392/25 (Section 28 Exemptions — Building Ontario Fund) made under the Act.

COMMENCEMENT

Commencement

12 (1) Except as otherwise provided in this section, this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.

(2) Sections 3, 4 and 7 to 11 come into force on a day to be named by order of the Lieutenant Governor in Council.

**SCHEDULE 6**  
**FISCAL SUSTAINABILITY, TRANSPARENCY AND ACCOUNTABILITY ACT, 2019**

**1 Paragraph 2 of subsection 7 (2) of the *Fiscal Sustainability, Transparency and Accountability Act, 2019* is repealed and the following substituted:**

2. A progress update, including metrics, respecting the debt burden reduction strategy that was included in the previous budget.

**Commencement**

**2 This Schedule is deemed to have come into force on March 26, 2026.**

**SCHEDULE 7  
FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

**1 Subsection 1.1 (2) of the *Freedom of Information and Protection of Privacy Act* is amended by striking out “36, 44, 45 and 46” and substituting “and 36”.**

**2 (1) The definition of “personal information bank” in subsection 2 (1) of the Act is repealed.**

**(2) Clause (a) of the definition of “record” in subsection 2 (1) of the Act is repealed and the following substituted:**

- (a) data, in any form, and any record made, recorded, transmitted or stored in digital form or in other intangible form by electronic, magnetic, optical or any other means, and

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

**Business days**

(5) For the purposes of this Act, a business day is any day that is not a Saturday or a holiday.

**3 (1) Subsection 24 (2) of the Act is repealed and the following substituted:**

**Assistance with request**

(2) An institution shall make reasonable efforts to assist a person with formulating a request so as to comply with subsection (1) and shall, for that purpose,

- (a) respond, as soon as possible in the circumstances, to any inquiries from the person about formulating such a request; and
- (b) if a request is made that does not sufficiently describe the record sought, inform the person of the defect and offer assistance in reformulating the request.

**(2) The English version of subsections 24 (3) and (4) of the Act are amended by striking out “applicant” wherever it appears and substituting in each case “person who made the request”.**

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

**Plan for staged access to records**

**24.1** (1) The head of an institution may, before the expiry of the time limit set out in section 26 or, where there has been an extension of a time limit under subsection 27 (1) or (1.1), within that extended time limit, respond to a request for records by proposing a plan for providing access to the records in stages if,

- (a) the time required to search for responsive records would unreasonably interfere with the regular duties of employees of the institution;
- (b) the scope of the request is overly broad because of the period of time it covers;
- (c) the preparation of responsive records for disclosure would unreasonably interfere with the operations of the institution due to their volume; or
- (d) the person who made the request has submitted other requests to the institution and the person’s requests would, collectively, unreasonably interfere with the operations of the institution.

**Nature of access plan**

(2) The plan respecting access to records referred to in subsection (1) shall,

- (a) divide the request into separate categories of records and set out the areas of the institution to be searched for those records; and
- (b) establish a schedule that sets out,
  - (i) whether or not access to records, or parts of those records, will be given or an indication of when such decisions respecting access to records will be made, and
  - (ii) when access to the records, or parts of those records, is to be given or, if necessary, when the records, or parts of those records, are to be produced.

**Written notice**

(3) The head shall give written notice of the decision to establish a plan respecting access to records referred to in subsection (1) that sets out the plan as well as a statement that the person who made the request may appeal the decision to the Commissioner within 30 business days after the notice was given.

**Same, amendment to plan**

(4) If the head amends a plan respecting access to records referred to in subsection (1), the head shall give written notice of the decision to amend the plan that sets out the amended plan as well as, if the plan is being amended for the first time, a

statement that the person who made the request may appeal the decision to the Commissioner within 30 business days after the notice was given.

### **Requester's response to plan**

**24.2** (1) Where the head of an institution proposes a plan for providing access to records in stages under section 24.1 or proposes amendments to such a plan, the person who requested the records shall, within 30 business days after receiving the plan and any proposed amendments to the plan, respond in writing to the head or, in the case of a decision to propose a plan for providing access to records in stages under section 24.1 or a decision to amend such a plan for the first time, appeal the decision to the Commissioner.

### **Content of response**

(2) When responding in writing to the head under subsection (1), the person shall,

- (a) indicate their acceptance of the plan;
- (b) propose amendments to the plan; or
- (c) modify the scope of their request.

### **Effect on time limit**

(3) At the end of the day on which a proposed plan for providing access to records in stages under section 24.1 is sent by the institution, the time limit within which notice is required to be given under section 26 stops running and resumes running on the day on which the response under subsection (1) is received by the head or, if that day is not a business day, on the next business day following that day.

### **Lack of response**

(4) The person who made the request is deemed to have abandoned the request if,

- (a) the person has not responded to the head in writing within the time frame established under subsection (1) or the person's response to the head made within that time frame does not comply with subsection (2); and
- (b) in the case of a decision to propose a plan for providing access to records in stages under section 24.1 or a decision to amend such a plan for the first time, the person has not appealed the decision to the Commissioner.

### **Implementation of plan**

(5) The head of an institution may implement a plan for providing access to records in stages if the person who requested the records responds to the head under subsection (1) by indicating that the person accepts the plan.

**5 (1) Section 25 of the Act is amended by striking out "fifteen days" wherever it appears and substituting in each case "15 business days".**

**(2) Section 25 of the Act is amended by adding the following subsection:**

#### **Transition, business days**

(6) This section, as it read immediately before the day section 5 of Schedule 7 to the *Plan to Protect Ontario Act (Budget Measures)*, 2026 came into force, continues to apply to requests for access to a record received by an institution before that day.

**6 (1) Section 26 of the Act is amended by striking out "thirty days" in the portion before clause (a) and substituting "45 business days".**

**(2) Section 26 of the Act is amended by adding the following subsections:**

#### **Same**

(2) A request is only received for the purposes of subsection (1) once the person who made the request has complied with subsection 24 (1).

#### **Transition, business days**

(3) This section, as it read immediately before the day section 6 of Schedule 7 to the *Plan to Protect Ontario Act (Budget Measures)*, 2026 came into force, continues to apply to requests for access to a record made or forwarded to the head of the institution before that day.

**7 (1) Section 27 of the Act is amended by adding the following subsection:**

#### **Same, second extension**

(1.1) If the time limit has been extended under subsection (1), the head may extend the time limit one additional time in any of the following circumstances:

1. The person who made the request consents to the extension.

2. The number of records identified as being responsive to the request is significantly more than the number of records initially identified.
3. One of the following circumstances arises, provided that it was not reasonably foreseeable when the time limit was extended under subsection (1) that the circumstance would arise:
  - i. Employees knowledgeable in the subject matter of the request are unable to assist with responding to the request.
  - ii. Additional consultations become necessary to respond to the request.

**(2) Subsection 27 (2) of the Act is amended by adding “or (1.1)” after “under subsection (1)” in the portion before clause (a).**

**8 (1) Section 28 of the Act is amended by striking out “days” wherever it appears and substituting in each case “business days”.**

**(2) Section 28 of the Act is amended by adding the following subsection:**

**Transition, business days**

(12) This section, as it read immediately before the day section 8 of Schedule 7 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, continues to apply to requests for access to a record received by an institution before that day.

**9 Clause 31 (c) of the Act is amended by striking out “34 and 45” and substituting “and 34”.**

**10 Clause 34 (2) (d) of the Act is repealed and the following substituted:**

- (d) the number of uses or purposes for which personal information is disclosed where the use or purpose is not included in any written public statement provided under subsection 16 (1) of the *Personal Health Information Protection Act, 2004* by a health information custodian within the meaning of the *Personal Health Information Protection Act, 2004* that is acting as part of the institution;

**11 Subsection 35 (1) of the Act is amended by striking out “32 and 45” and substituting “and 32”.**

**12 Subsection 36 (1) of the Act is amended by striking out “32 and 45” and substituting “and 32”.**

**13 (1) Subsection 42 (1) of the Act is amended by adding the following clause:**

- (d.1) to an employee in an institution that is a ministry of the Government of Ontario if,
  - (i) the employee had, immediately before being employed in the institution, been employed in another ministry of the Government of Ontario or is temporarily assigned to the institution from another ministry of the Government of Ontario,
  - (ii) the personal information is stored in an online account associated with the employee’s email address to which the employee had access as part of their functions in the other ministry of the Government of Ontario,
  - (iii) the disclosure occurs as a result of the employee’s continued access to the account, and
  - (iv) if the responsible minister has established guidelines with respect to the disclosure of personal information under this clause, the guidelines have been complied with;

**(2) Section 42 of the Act is amended by adding the following subsections:**

**Non-application of the *Legislation Act, 2006* to guidelines**

(4) Part III (Regulations) of the *Legislation Act, 2006* does not apply to the guidelines mentioned in subclause 42 (1) (d.1) (iv).

**Publicly available**

(5) If the responsible minister establishes guidelines for the purposes of clause 42 (1) (d.1), the responsible minister shall make the guidelines available on a Government of Ontario website in English and in French.

**14 Sections 44 to 46 of the Act are repealed.**

**15 Subsection 47 (1) of the Act is repealed and the following substituted:**

**Rights of access and correction**

**Right of access to personal information**

(1) Every individual has a right of access to any personal information about the individual in the custody or under the control of an institution with respect to which the individual is able to provide sufficiently specific information to render it reasonably retrievable by the institution.

**16 Clause 48 (1) (b) of the Act is amended by striking out “identify the personal information bank or otherwise” at the beginning.**

**17 (1) Subsection 49.1 (1) of the Act is amended by adding the following definition:**

“Chief Digital and Data Officer” means the Chief Digital and Data Officer appointed under subsection 3 (1) of the *Simpler, Faster, Better Services Act, 2019*; (“directeur du numérique et des données”)

**(2) The definition of “data standards” in subsection 49.1 (1) of the Act is repealed and the following substituted:**

“data standards” means the data standards established by the Chief Digital and Data Officer under subsection 49.14 (1); (“normes relatives aux données”)

**18 Paragraph 1 of subsection 49.5 (1) of the Act is repealed and the following substituted:**

1. A member of a multi-sector data integration unit or a ministry data integration unit may not collect personal information unless the data standards have been established by the Chief Digital and Data Officer.

**19 Paragraphs 1 to 4 of subsection 49.6 (1) are repealed and the following substituted:**

1. Create a record containing the minimal amount of personal information necessary for the purpose of linking it to other information.
2. Link the relevant information.
3. De-identify the personal information.
4. Promptly and securely destroy, in accordance with the data standards, any record created under paragraph 1 that contains personal information.

**20 (1) Subsections 49.12 (2) and (2.1) of the Act are repealed and the following substituted:**

**Mandatory reviews, transition**

(2) The Commissioner shall cease any review of the practices and procedures of a multi-sector data integration unit under subsection (2), as it read before the day section 20 of Schedule 7 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, commenced by the Commissioner before that day.

**(2) Subsection 49.12 (3) of the Act is amended by striking out “shall” and substituting “may”.**

**21 Section 49.13 of the Act is amended by adding the following subsection:**

**Chief Digital and Data Officer’s annual report**

(3) The Chief Digital and Data Officer shall ensure that, on or before September 1 in each year, an annual report of the activities of data integration units over the course of the previous year is prepared and provided to the Commissioner.

**22 (1) Subsections 49.14 (1) and (2) of the Act are repealed and the following substituted:**

**Data standards**

(1) The Chief Digital and Data Officer shall establish data standards providing for anything referred to in this Part as being provided for in the data standards for use in connection with this Part when,

- (a) collecting, using and disclosing personal information;
- (b) linking and de-identifying personal information;
- (c) reporting publicly on the use of personal information;
- (d) securely retaining personal information, including providing for a minimum retention period for personal information; and
- (e) securely disposing of personal information.

**Publicly available**

(2) The Chief Digital and Data Officer shall make the data standards available on a Government of Ontario website in English and in French.

**(2) Section 49.14 of the Act is amended by adding the following subsection:**

**Transition, data standards**

(5) If, on the day section 22 of Schedule 7 to the *Plan to Protect Ontario Act (Budget Measures), 2026* comes into force, the Chief Digital and Data Officer has not established data standards under subsection (1), the data standards approved by the Commissioner under that subsection, as it read immediately before that day, that were in force immediately before that day are deemed to have been established by the Chief Digital and Data Officer.

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

### **Commissioner's comments and recommendations**

**49.14.1** The Commissioner may make comments or recommendations on the privacy implications of any matter related to this Part, including any matter related to the data standards.

**24 (1) Section 50 of the Act is amended by adding the following subsection:**

#### **Limit on right of appeal**

(1.0.2) Despite subsection (1), a decision of a head to amend a plan for providing access to the records in stages referred to in subsection 24.1 (1) after the plan has already been amended once by the head may not be appealed to the Commissioner.

**(2) Subsection 50 (2) of the Act is amended by striking out “thirty days” and substituting “30 business days”.**

**(3) Section 50 of the Act is amended by adding the following section:**

#### **Transition, business days**

(2.0.2) Subsection (2), as it read immediately before the day section 24 of Schedule 7 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, continues to apply in respect of notices given before that day.

**25 Subsection 57 (3) of the Act is repealed and the following substituted:**

#### **Estimate of costs**

(3) If the head estimates that the amount required to be paid under this Act is over \$25, the head shall, before giving access to a record,

- (a) give the person requesting access a reasonable estimate of the amount; and
- (b) inform the person that they may request that the head waive the payment of all or any part of the amount.

#### **Timing of estimate**

(3.1) The estimate shall be given before the expiry of the time limit set out in section 26 or, where there has been an extension of a time limit under subsection 27 (1) or (1.1), within that extended time limit.

#### **Effect on time limit**

(3.2) At the end of the day on which the estimate is given, the time limit within which notice is required to be given under section 26 stops running and resumes running on the day on which any fee required under this section is paid or waived or, if that day is not a business day, on the next business day following that day.

**26 (1) Clause 58 (2) (0.a) of the Act is amended by adding “of this Act or under section 38.1 of the *Municipal Freedom of Information and Protection of Privacy Act*” at the end.**

**(2) Section 58 of the Act is amended by adding the following subsection:**

#### **Institution**

(5) In this section,

“institution” includes an institution as defined in section 2 of the *Municipal Freedom of Information and Protection of Privacy Act*.

**27 Clause 61 (1) (b) of the Act is repealed.**

**28 (1) Section 65 of the Act is amended by adding the following subsections:**

#### **Records in the custody of a minister, etc.**

(18) This Act does not apply to,

- (a) a record in the custody of a minister of the Crown or the minister's office; or
- (b) a record under the control of a minister of the Crown or the minister's office unless the record is in the custody of the rest of the institution of which the minister is the head or any other institution.

#### **Exception not affected by control of institution**

(19) For greater certainty, clauses (18) (a) and (b) apply with respect to a record in the custody or under the control of a minister or the minister's office even if the record is under the control of the rest of the institution of which the minister is the head or any other institution.

#### **Parliamentary assistants, etc.**

(20) Subsections (18) and (19) apply, with necessary modifications, with respect to a record in the custody or under the control of a parliamentary assistant appointed to assist a minister of the Crown or the parliamentary assistant's office.

### **Transition**

(21) The following transitional rules apply with respect to records described in subsection (18), including as applicable under subsection (20):

1. For greater certainty, subsection (18) applies with respect to a record described in that subsection even if the record was created before the *Plan to Protect Ontario Act (Budget Measures), 2026* received Royal Assent.
2. For greater certainty, a person who, before the day the *Plan to Protect Ontario Act (Budget Measures), 2026* received Royal Assent, had a right of access under this Act to a record described in subsection (18) ceases to have such a right, even if the person made a request for access before that day.
3. An order or decision made under this Act before the day the *Plan to Protect Ontario Act (Budget Measures), 2026* received Royal Assent is of no effect to the extent that it provides that this Act applies with respect to a record described in subsection (18) or to the extent that it provides access or a right of access to such a record under this Act.
4. An order or decision made before the day the *Plan to Protect Ontario Act (Budget Measures), 2026* received Royal Assent in any proceeding is of no effect to the extent that it provides that this Act applies with respect to a record described in subsection (18) or to the extent that it provides access or a right of access to such a record under this Act.

**(2) Section 65 of the Act is amended by adding the following subsections:**

#### **Non-application of Act, *Enhancing Digital Security and Trust Act, 2024***

(22) This Act does not apply to the following records prepared or collected under the *Enhancing Digital Security and Trust Act, 2024*:

1. Records containing the names of employees designated as primary points of contact for ensuring cyber security within each public sector entity and their alternates.
2. Assessments or evaluations of a public sector entity's status or progress with respect to cyber security or summaries of such assessments or evaluations.
3. Records containing the names of software applications that have been purchased or otherwise acquired by school boards, that are owned or operated by third parties and that are authorized to access a student's personal information.
4. Any other records the disclosure of which could reasonably be expected to compromise cyber security for a public sector entity.

### **Interpretation**

(23) Terms used in subsection (22) that are defined in the *Enhancing Digital Security and Trust Act, 2024* have the same meaning as in that Act.

### **Commencement**

**29 (1) Except as otherwise provided in this section, this Schedule comes into force on the later of July 1, 2026 and the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**(2) Subsection 28 (1) is deemed to have come into force on January 1, 1988.**

**(3) Section 13 and sections 17 to 23 come into force on the later of September 15, 2026 and the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**SCHEDULE 8  
LAND TRANSFER TAX ACT**

**1** The definition of “foreign national” in subsection 1 (1) of the *Land Transfer Tax Act* is amended by striking out “the *Immigration and Refugee Protection Act (Canada)*” at the end and substituting “the *Immigration and Refugee Protection Act (Canada)*, but does not include a person registered as an Indian under the *Indian Act (Canada)*”.

**Commencement**

**2** This Schedule is deemed to have come into force on March 26, 2026.

**SCHEDULE 9  
LIQUOR TAX ACT, 1996**

**1** The definitions of “non-refillable container” and “spirits cooler” in subsection 17 (1) of the *Liquor Tax Act, 1996* are repealed.

**2 (1)** Clause 21 (2) (a) of the Act is amended by striking out “72.45” at the beginning and substituting “90”.

**(2)** Clause 21 (2) (b) of the Act is amended by striking out “89.74 cents” at the beginning and substituting “\$1.18”.

**3 (1)** Paragraph 1 of subsection 22 (1) of the Act is amended by striking out “54.47” and substituting “54”.

**(2)** Paragraph 2 of subsection 22 (1) of the Act is amended by striking out “69.86” and substituting “72”.

**(3)** Subsection 22 (2.1) of the Act is repealed.

**4** Sections 23 and 24 of the Act are repealed.

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

**Transition, rates implemented by the *Plan to Protect Ontario Act (Budget Measures), 2026***

**25.1 (1)** If a collector sells beer to a purchaser on or after April 1, 2026 and the beer was received by a collector before April 1, 2026, the tax payable by the purchaser shall be calculated using the taxes and rates that were in effect on March 31, 2026.

**Same**

**(2)** If, on or after April 1, 2026 and before the day on which the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent, a collector collects an amount on account of tax under section 30 in respect of beer or a purchaser pays tax imposed under this Act in respect of the purchase of beer and if subsection (1) does not apply to the beer in respect of which the tax is collected or paid, the following rules apply:

1. The amount by which the amount collected or paid under this Act as it read immediately before being amended by Schedule 9 to the *Plan to Protect Ontario Act (Budget Measures), 2026* exceeds the amount of tax that the collector or purchaser would have had to collect or pay under this Act, as amended by that Schedule, is deemed not to have been collected on account of tax or paid as a tax.
2. The amount referred to in paragraph 1 is deemed to have been collected or paid as part of the purchase price otherwise owing in respect of the beer.

**6 (1)** Subsection 27 (2.2) of the Act is repealed.

**(2)** Subsection 27 (3) of the Act is repealed and the following substituted:

**Retail price of wine or wine cooler, etc.**

**(3)** The retail price of wine or wine cooler sold to a purchaser from a winery retail store is the amount calculated using the formula,

$$(A - B - C) \div (1 + D)$$

in which,

“A” is the amount charged to the purchaser,

“B” is the amount of any deposit on the container containing the wine or wine cooler that is required to be collected or remitted under any deposit return program established under the *Liquor Licence and Control Act, 2019*,

“C” is the amount of tax imposed under Part IX of the *Excise Tax Act* (Canada) in respect of the purchase of the wine or wine cooler determined by,

- i. dividing the amount that remains after subtracting B from A by the sum of the tax rate under Part IX of the *Excise Tax Act* (Canada) plus 1,
- ii. multiplying the result by the tax rate under Part IX of the *Excise Tax Act* (Canada), and
- iii. rounding the result to the nearest cent, and

“D” is the basic tax rate that applies to the wine or wine cooler under this section.

**7** Sections 28 and 29 of the Act are repealed.

**8** Subsections 29.1 (1) and (2) of the Act are repealed and the following substituted:

**Basic tax****Spirits, general**

(1) A purchaser who purchases spirits from a distillery retail store shall pay a basic tax in respect of the purchase at the basic tax rate of,

- (a) 20 per cent of the retail price of the spirits, if the spirits contain 7.1 per cent alcohol by volume or less;
- (b) 25 per cent of the retail price of the spirits, if the spirits contain more than 7.1 per cent alcohol by volume but not more than 18 per cent alcohol by volume; or
- (c) 30.75 per cent of the retail price of the spirits, if the spirits contain more than 18 per cent alcohol by volume.

**Retail price of spirits**

(2) The retail price of spirits sold to a purchaser from a distillery retail store is the amount calculated using the formula,

$$(A - B - C) \div (1 + D)$$

in which,

“A” is the amount charged to the purchaser,

“B” is the amount of any deposit on the container containing the spirits that is required to be collected or remitted under any deposit return program established under the *Liquor Licence and Control Act, 2019*,

“C” is the amount of tax imposed under Part IX of the *Excise Tax Act* (Canada) in respect of the purchase of the spirits determined by,

- i. dividing the amount that remains after subtracting B from A by the sum of the tax rate under Part IX of the *Excise Tax Act* (Canada) plus 1,
- ii. multiplying the result by the tax rate under Part IX of the *Excise Tax Act* (Canada), and
- iii. rounding the result to the nearest cent, and

“D” is the basic tax rate that applies to the spirits under this section.

**9 Section 29.2 of the Act is repealed and the following substituted:**

## TRANSITION, WINE AND SPIRITS

**Transition, rates implemented by the *Plan to Protect Ontario Act (Budget Measures), 2026***

**29.2** If, on or after April 1, 2026 and before the day on which the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent, a purchaser pays tax imposed under this Act in respect of the purchase of wine, wine cooler or spirits, the amount by which the amount paid under this Act, as it read immediately before being amended by Schedule 9 to the *Plan to Protect Ontario Act (Budget Measures), 2026*, exceeds the amount of tax that the purchaser would have had to pay under this Act, as amended by that Schedule, is deemed not to have been paid as a tax but rather to have been paid as part of the purchase price otherwise owing in respect of the wine, wine cooler or spirits.

**10 Section 29.3 of the Act is repealed.**

**11 Subsection 29.4 (1) of the Act is amended by striking out “29.3” and substituting “29.1”.**

**12 Clause 71 (1) (b) of the Act is amended by striking out “a beverage from the definition of “spirits cooler””.**

**Commencement**

**13 (1) Except as otherwise provided in this section, this Schedule comes into force on April 1, 2026 or, if the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent after that day, this Schedule is deemed to have come into force on that day.**

**(2) Section 1, subsections 3 (3) and 6 (1) and section 12 come into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**SCHEDULE 10  
MUNICIPAL ACT, 2001**

**1 (1) The definition of “holiday” in subsection 148 (2) of the *Municipal Act, 2001* is repealed.**

**(2) Section 148 of the Act is amended by adding the following subsection:**

**Definition of “holiday” in subss. (3) and (3.1)**

(3.2) In subsections (3) and (3.1),

“holiday” has the same meaning as in subsection 1 (1) of the *Retail Business Holidays Act*.

**(3) Section 148 of the Act is amended by adding the following subsections:**

**Limits — Family Day and Victoria Day**

(6) A by-law respecting the closing of retail business establishments on a holiday is of no effect to the extent that it provides for the closing of establishments on Family Day or Victoria Day.

**Transition**

(7) For greater certainty, subsection (6) applies to a by-law even if the by-law was passed before subsection (6) came into force.

**Commencement**

**2 This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**SCHEDULE 11  
MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**

**1 (1) Subsection 2 (1) of the *Municipal Freedom of Information and Protection of Privacy Act* is amended by adding the following definition:**

“information practices” means the practices and procedures of an institution for actions in relation to personal information, including,

- (a) when, how and the purposes for which the institution collects, uses, modifies, discloses, retains or disposes of personal information, and
- (b) the administrative, technical and physical safeguards and practices that the institution maintains with respect to protecting the information; (“pratiques relatives aux renseignements”)

**(2) The definition of “personal information bank” in subsection 2 (1) of the Act is repealed.**

**(3) Clause (a) of the definition of “record” in subsection 2 (1) of the Act is repealed and the following substituted:**

- (a) data, in any form, and any record made, recorded, transmitted or stored in digital form or in other intangible form by electronic, magnetic, optical or any other means, and

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

**Business days**

(4) For the purposes of this Act, a business day is any day that is not a Saturday or a holiday.

**2 (1) Subsection 17 (2) of the Act is repealed and the following substituted:**

**Assistance with request**

(2) An institution shall make reasonable efforts to assist a person with formulating a request so as to comply with subsection (1) and shall, for that purpose,

- (a) respond, as soon as possible in the circumstances, to any inquiries from the person about formulating such a request; and
- (b) if a request is made that does not sufficiently describe the record sought, inform the person of the defect and offer assistance in reformulating the request.

**(2) The English version of subsections 17 (3) and (4) of the Act are amended by striking out “applicant” wherever it appears and substituting in each case “person who made the request”.**

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

**Plan for staged access to records**

**17.1 (1)** The head of an institution may, before the expiry of the time limit set out in section 19 or, where there has been an extension of a time limit under subsection 20 (1) or (1.1), within that extended time limit, respond to a request for records by proposing a plan for providing access to the records in stages if,

- (a) the time required to search for responsive records would unreasonably interfere with the regular duties of employees of the institution;
- (b) the scope of the request is overly broad because of the period of time it covers;
- (c) the preparation of responsive records for disclosure would unreasonably interfere with the operations of the institution due to their volume; or
- (d) the person who made the request has submitted other requests to the institution and the person’s requests would, collectively, unreasonably interfere with the operations of the institution.

**Nature of access plan**

(2) The plan respecting access to records referred to in subsection (1) shall,

- (a) divide the request into separate categories of records and set out the areas of the institution to be searched for those records; and
- (b) establish a schedule that sets out,
  - (i) whether or not access to records, or parts of those records, will be given or an indication of when such decisions respecting access to records will be made, and
  - (ii) when access to the records, or parts of those records, is to be given or, if necessary, when the records, or parts of those records, are to be produced.

**Written notice**

(3) The head shall give written notice of the decision to establish a plan respecting access to records referred to in subsection (1) that sets out the plan as well as a statement that the person who made the request may appeal the decision to the Commissioner within 30 business days after the notice was given.

**Same, amendment to plan**

(4) If the head amends a plan respecting access to records referred to in subsection (1), the head shall give written notice of the decision to amend the plan that sets out the amended plan as well as, if the plan is being amended for the first time, a statement that the person who made the request may appeal the decision to the Commissioner within 30 business days after the notice was given.

**Requester's response to plan**

**17.2** (1) Where the head of an institution proposes a plan for providing access to records in stages under section 17.1 or proposes amendments to such a plan, the person who requested the records shall, within 30 business days after receiving the plan and any proposed amendments to the plan, respond in writing to the head or, in the case of a decision to propose a plan for providing access to records in stages under section 17.1 or a decision to amend such a plan for the first time, appeal the decision to the Commissioner.

**Content of response**

- (2) When responding in writing to the head under subsection (1), the person shall,
- (a) indicate their acceptance of the plan;
  - (b) propose amendments to the plan; or
  - (c) modify the scope of their request.

**Effect on time limit**

(3) At the end of the day on which a proposed plan for providing access to records in stages under section 17.1 is sent by the institution, the time limit within which notice is required to be given under section 19 stops running and resumes running on the day on which the response under subsection (1) is received by the head or, if that day is not a business day, on the next business day following that day.

**Lack of response**

- (4) The person who made the request is deemed to have abandoned the request if,
- (a) the person has not responded to the head in writing within the time frame established under subsection (1) or the person's response to the head made within that time frame does not comply with subsection (2); and
  - (b) in the case of a decision to propose a plan for providing access to records in stages under section 17.1 or a decision to amend such a plan for the first time, the person has not appealed the decision to the Commissioner.

**Implementation of plan**

(5) The head of an institution may implement a plan for providing access to records in stages if the person who requested the records responds to the head under subsection (1) by indicating that the person accepts the plan.

**4 (1) Section 18 of the Act is amended by striking out "fifteen days" wherever it appears and substituting in each case "15 business days".**

**(2) Section 18 of the Act is amended by adding the following subsection:**

**Transition, business days**

(6) This section, as it read immediately before the day section 4 of Schedule 11 to the *Plan to Protect Ontario Act (Budget Measures)*, 2026 came into force, continues to apply to requests for access to a record received by an institution before that day.

**5 (1) Section 19 of the Act is amended by striking out "thirty days" in the portion before clause (a) and substituting "45 business days".**

**(2) Section 19 of the Act is amended by adding the following subsections:**

**Same**

(2) A request is only received for the purposes of subsection (1) once the person who made the request has complied with subsection 17 (1).

**Transition, business days**

(3) This section, as it read immediately before the day section 5 of Schedule 11 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, continues to apply to requests for access to a record made or forwarded to the head of the institution before that day.

**6 (1) Section 20 of the Act is amended by adding the following subsection:**

**Same, second extension**

(1.1) If the time limit has been extended under subsection (1), the head may extend the time limit one additional time in any of the following circumstances:

1. The person who made the request consents to the extension.
2. The number of records identified as being responsive to the request is significantly more than the number of records initially identified.
3. One of the following circumstances arises, provided that it was not reasonably foreseeable when the time limit was extended under subsection (1) that the circumstance would arise:
  - i. Employees knowledgeable in the subject matter of the request are unable to assist with responding to the request.
  - ii. Additional consultations become necessary to respond to the request.

**(2) Subsection 20 (2) of the Act is amended by adding “or (1.1)” after “under subsection (1)” in the portion before clause (a).**

**7 (1) Section 21 of the Act is amended by striking out “days” wherever it appears and substituting in each case “business days”.**

**(2) Section 21 of the Act is amended by adding the following subsection:**

**Transition, business days**

(12) This section, as it read immediately before the day section 7 of Schedule 11 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, continues to apply to requests for access to a record received by an institution before that day.

**8 (1) Subsection 26 (1) of the Act is repealed and the following substituted:**

**Annual report of head**

(1) A head shall provide to the Commissioner an annual report with respect to the previous calendar year in accordance with this section.

**(2) Subsection 26 (2) of the Act is amended by adding the following clause:**

- (c.1) the number of thefts, losses or unauthorized uses or disclosures of personal information recorded under subsection 30.1 (8);

**(3) Clause 26 (2) (d) of the Act is repealed and the following substituted:**

- (d) the number of uses or purposes for which personal information is disclosed if the use or purpose is not included in any written public statement provided under subsection 16 (1) of the *Personal Health Information Protection Act, 2004* by a health information custodian within the meaning of the *Personal Health Information Protection Act, 2004* that is acting as part of the institution;

**(4) Section 26 of the Act is amended by adding the following subsection:**

**Form of report etc.**

(5) The annual report shall be provided no later than the date specified by the Commissioner, if any, and shall be in the form and manner as may be specified by the Commissioner.

**9 (1) Subsection 28 (1) of the Act is amended by striking out “section 29” and substituting “section 29 and subsection 30 (5)”.**

**(2) Section 28 of the Act is amended by adding the following subsections:**

**Privacy impact assessment**

(3) Unless the regulations provide otherwise, before collecting personal information, the head of an institution shall ensure that a written assessment is prepared that contains the following information respecting any personal information that the institution intends to collect:

1. The purpose for which the personal information is intended to be collected, used and disclosed, as applicable, and an explanation of why the personal information is necessary to achieve the purpose.

2. The legal authority for the intended collection, use and disclosure of the personal information.
3. The types of personal information that is intended to be collected and, for each type of personal information collected, an indication of how the type of personal information is intended to be used or disclosed.
4. The sources of the personal information that is intended be collected.
5. The position titles of the officers, employees, consultants or agents of the institution who will have access to the personal information.
6. Any limitations or restrictions imposed on the collection, use or disclosure of the personal information.
7. The period of time that the personal information would be retained by the institution, in accordance with subsection 30 (1).
8. An explanation of the administrative, technical and physical safeguards and practices that would be used to protect the personal information in accordance with subsection 30 (5) and a summary of any risks to individuals in the event of a theft, loss or unauthorized use or disclosure of the personal information.
9. The steps to be taken by the institution,
  - i. to prevent or reduce the likelihood of a theft, loss or unauthorized use or disclosure of personal information from occurring, and
  - ii. to mitigate the risks to individuals in the event of such an occurrence.
10. Such other information as may be prescribed.

#### **Risk mitigation**

- (4) The head of an institution shall ensure that the steps mentioned in paragraph 9 of subsection (3) are implemented,
  - (a) before collecting the personal information mentioned in that subsection; or
  - (b) if it is not possible to implement the steps before collecting the personal information, within a reasonable time after collecting the information.

#### **Requirement to update**

- (5) Unless the regulations provide otherwise, before making any significant change to the purpose for which personal information mentioned in subsection (3) is used or disclosed, the head of an institution shall,
  - (a) update the assessment prepared under subsection (3) to reflect the proposed change and to set out the proposed intended use or disclosure; and
  - (b) implement any additional steps identified under paragraph 9 of subsection (3).

#### **Copy to Commissioner**

- (6) The head of an institution shall, on request, provide the Commissioner with access to, or a copy of, an assessment prepared under subsection (3) or updated under subsection (5).

#### **10 Section 30 of the Act is amended by adding the following subsection:**

##### **Privacy safeguards**

- (5) The head of an institution shall take steps that are reasonable in the circumstances to ensure that personal information in the custody or under the control of the institution is protected against theft, loss and unauthorized use or disclosure and to ensure that the records containing the personal information are protected against unauthorized copying, modification or disposal.

#### **11 The Act is amended by adding the following section:**

##### **Breach of privacy safeguards**

- 30.1** (1) The head of an institution shall report to the Commissioner any theft, loss or unauthorized use or disclosure of personal information in the custody or under the control of the institution if it is reasonable in the circumstances to believe that there is real risk that a significant harm to an individual would result or if any other prescribed circumstances exist.

##### **Report requirements**

- (2) The report mentioned in subsection (1) must contain the prescribed information and must be made in the prescribed form and manner as soon as feasible after the head determines that the theft, loss or unauthorized use or disclosure has occurred.

##### **Notification to individual**

- (3) Unless otherwise prohibited by law, the head of an institution shall notify an individual of any theft, loss or unauthorized use or disclosure of the individual's personal information that is in the custody or under the control of the institution if it is

reasonable in the circumstances to believe that there is a real risk of significant harm to the individual or if any other prescribed circumstances exist.

#### **Contents of notification**

(4) The notification mentioned in subsection (3) must contain a statement that the individual is entitled to make a complaint to the Commissioner and any other prescribed information and must be made in the prescribed form and manner as soon as feasible after the head determines that the theft, loss or unauthorized use or disclosure of personal information has occurred.

#### **Complaints — time limit**

(5) A complaint mentioned in subsection (4) must be made in writing and filed with the Commissioner within one year after the subject-matter of the complaint first came to the attention of the complainant or should reasonably have come to the attention of the complainant, whichever is the shorter.

#### **Extension of time limit**

- (6) Despite subsection (5), a complaint may be filed with the Commissioner after the time limit set out in that subsection if,
- (a) the Commissioner is satisfied that the significance of the matter warrants a time extension and that the time extension would not result in any prejudice to any person; or
  - (b) the time limit set out in subsection (5) presents a barrier, as defined in the *Accessibility for Ontarians with Disabilities Act, 2005*, to the complainant and the Commissioner is satisfied that the time extension is reasonably required in the circumstances to accommodate the complainant for the purpose of making the complaint.

#### **Real risk of significant harm — factors**

- (7) The factors that are relevant to determining whether a theft, loss or unauthorized use or disclosure of personal information creates a real risk of significant harm to an individual include,
- (a) the sensitivity of the personal information;
  - (b) the probability that the personal information has been, is being or will be misused;
  - (c) the availability of steps that the individual could take to,
    - (i) reduce the risk of the harm occurring, or
    - (ii) mitigate the harm should it occur;
  - (d) any direction, recommendation or guidance provided by the Commissioner pertaining to what constitutes a real risk of significant harm; and
  - (e) any other prescribed factor.

#### **Records**

(8) The head of an institution shall, in accordance with any prescribed requirements, keep and maintain a record of every theft, loss or unauthorized use or disclosure of personal information reported under subsection (1).

#### **Provision to Commissioner**

(9) The head of an institution shall, on request, provide the Commissioner with access to, or a copy of, the record.

#### **Definition**

(10) In this section,

“significant harm” includes bodily harm, humiliation, damage to reputation or relationships, loss of employment, business or professional opportunities, financial loss, identity theft, negative effects on the credit record and damage to or loss of property.

#### **Regulations**

(11) The Lieutenant Governor in Council may make regulations respecting anything in this section that is referred to as being prescribed.

**12 Sections 34 and 35 of the Act are repealed.**

**13 Subsection 36 (1) of the Act is repealed and the following substituted:**

#### **Rights of access and correction**

##### **Right of access to personal information**

(1) Every individual has a right of access to any personal information about the individual in the custody or under the control of an institution with respect to which the individual is able to provide sufficiently specific information to render it reasonably retrievable by the institution.

**14 Clause 37 (1) (b) of the Act is amended by striking out “identify the personal information bank or otherwise” at the beginning.**

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

**Commissioner’s review of information practices**

**38.1** (1) The Commissioner may conduct a review of the information practices of an institution if the Commissioner has received a complaint under subsection 30.1 (4) or has other reason to believe that the requirements of this Part are not being complied with.

**Informal dispute resolution**

(2) Before conducting a review, the Commissioner may try to resolve the matter through mediation, conciliation or any other informal means of dispute resolution that the Commissioner considers appropriate.

**No review**

(3) The Commissioner may decide not to conduct a review for whatever reason the Commissioner considers proper, including if satisfied that,

- (a) the institution has responded adequately to the complaint;
- (b) the complaint has been or could be more appropriately dealt with, initially or completely, by means of a procedure other than a complaint under this Act;
- (c) there is insufficient evidence to warrant a review;
- (d) the complaint is trivial, frivolous or vexatious or is made in bad faith;
- (e) the subject matter of the complaint is already the object of an ongoing review under this section; or
- (f) the subject matter of the complaint has already been the subject of a review by the Commissioner.

**Conduct of review**

(4) In conducting a review referred to in subsection (1), the Commissioner shall review the institution’s information practices to determine whether,

- (a) there has been unauthorized collection, use, modification, disclosure, access to or retention of personal information collected under this Part; and
- (b) the requirements under this Part, including requirements with respect to notice, retention, security and secure disposal, have been met.

**Duty to assist**

(5) The head and all officers, employees, consultants and agents of an institution shall co-operate with and assist the Commissioner in the conduct of a review, including using any data storage, processing or retrieval device or system to produce a record required by the Commissioner in readable form.

**Powers of Commissioner**

(6) The Commissioner may require the production of such information and records that are relevant to the subject matter of the review and that are in the custody or under the control of an institution.

**Orders**

(7) If, after giving an opportunity to be heard to the head of the institution, the Commissioner determines that an information practice contravenes this Part, the Commissioner may order the head to do any of the following:

1. Discontinue the information practice.
2. Change the information practice as specified by the Commissioner.
3. Return, transfer or destroy personal information collected or retained under the information practice.
4. Implement a different information practice as specified by the Commissioner.
5. Make a recommendation in respect of how the information practice could be improved.

**Limit on certain orders**

(8) The Commissioner may order under subsection (5) no more than what is reasonably necessary to achieve compliance with this Part.

**Procedure**

(9) The *Statutory Powers Procedure Act* does not apply to a review conducted under this section.

**16 (1) Section 39 of the Act is amended by adding the following subsection:**

**Limit on right of appeal**

(1.0.1) Despite subsection (1), a decision of a head to amend a plan for providing access to the records in stages referred to in subsection 17.1 (1) after the plan has already been amended once by the head may not be appealed to the Commissioner.

**(2) Subsection 39 (2) of the Act is amended by striking out “thirty days” and substituting “30 business days”.**

**(3) Section 39 of the Act is amended by adding the following section:**

**Transition, business days**

(2.0.2) Subsection (2), as it read immediately before the day section 16 of Schedule 11 to the *Plan to Protect Ontario Act (Budget Measures), 2026* came into force, continues to apply in respect of notices given before that day.

**17 Subsection 45 (3) of the Act is repealed and the following substituted:**

**Estimate of costs**

(3) If the head estimates that the amount required to be paid under this Act is over \$25, the head shall, before giving access to a record,

- (a) give the person requesting access a reasonable estimate of the amount; and
- (b) inform the person that they may request that the head waive the payment of all or any part of the amount.

**Timing of estimate**

(3.1) The estimate shall be given before the expiry of the time limit set out in section 19 or, where there has been an extension of a time limit under subsection 20 (1) or (1.1), within that extended time limit.

**Effect on time limit**

(3.2) At the end of the day on which the estimate is given, the time limit within which notice is required to be given under section 19 stops running and resumes running on the day on which any fee required under this section is paid or waived or, if that day is not a business day, on the next business day following that day.

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

**Whistleblowing**

**45.1 (1)** Any person who has reasonable grounds to believe that an institution has contravened or is about to contravene this Act or the regulations may notify the Commissioner of the particulars of the matter and may request that their identity be kept confidential with respect to the notification.

**Confidentiality**

(2) The Commissioner must keep confidential the identity of a person who has notified the Commissioner under subsection (1) and to whom an assurance of confidentiality has been provided by the Commissioner.

**19 Subsection 47 (1) of the Act is amended by adding the following clause:**

(b.1) governing assessments under section 28, including prescribing information to be included in an assessment and providing for circumstances in which an assessment or an update is not required to be prepared;

**20 (1) Clause 48 (1) (a) of the Act is amended by striking out “disclose” and substituting “collect, use or disclose”.**

**(2) Clause 48 (1) (b) of the Act is repealed.**

**21 Section 52 of the Act is amended by adding the following subsections:**

**Non-application of Act, *Enhancing Digital Security and Trust Act, 2024***

(7) This Act does not apply to the following records prepared or collected under the *Enhancing Digital Security and Trust Act, 2024*:

1. Records containing the names of employees designated as primary points of contact for ensuring cyber security within each public sector entity and their alternates.
2. Assessments or evaluations of a public sector entity’s status or progress with respect to cyber security or summaries of such assessments or evaluations.
3. Records containing the names of software applications that have been purchased or otherwise acquired by school boards, that are owned or operated by third parties and that are authorized to access a student’s personal information.
4. Any other records the disclosure of which could reasonably be expected to compromise cyber security for a public sector entity.

**Interpretation**

(8) Terms used in subsection (7) that are defined in the *Enhancing Digital Security and Trust Act, 2024* have the same meaning as in that Act.

**Commencement**

**22 (1) Except as otherwise provided in this section, this Schedule comes into force on the later of July 1, 2026 and the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**(2) Subsections 1 (1), 8 (1), (2) and (4) and sections 9 to 11, 15, 18 and 19 and subsection 20 (1) come into force on January 1, 2027.**

**SCHEDULE 12**  
**ONTARIO LOAN ACT, 2026**

**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 \$35 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, 2028.

**Same**

(2) The Crown shall not borrow money after December 31, 2029 under the authority of an order in council that authorizes borrowing under this Act unless, on or before December 31, 2029,

- (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), 2026* receives Royal Assent.

**Short title**

**4** The short title of the Act set out in this Schedule is the *Ontario Loan Act, 2026*.

**SCHEDULE 13  
PENSION BENEFITS ACT**

**1 (1) The definition of “defined benefit” in subsection 1 (1) of the *Pension Benefits Act* is repealed and the following substituted:**

“defined benefit” means a pension benefit other than a defined contribution benefit, a target benefit or a variable life benefit; (“prestation déterminée”)

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

“variable life benefit” means a pension benefit described in subsection 39.1.3 (2) that is in payment; (“prestation viagère variables”)

“variable life benefit fund” means a fund established within a pension fund that satisfies the criteria set out in subsection 39.1.3 (4); (“fonds de prestations viagères variables”)

**2 Section 14 of the Act is amended by adding the following subsection:**

**Reduction of variable life benefits**

(9) Despite subsection (1), an amendment that purports to reduce an amount described in clause (1) (b) in respect of that part of a pension plan that provides variable life benefits is void unless the reduction is determined in accordance with subsection 39.1.3 (3).

**3 (1) Section 14.0.1 of the Act is amended by adding the following subsection:**

**Variable life benefits**

(1.2) An amendment relating to variable life benefits that purports to increase an amount described in clause 14 (1) (b) is void unless the increase is determined in accordance with subsection 39.1.3 (3).

**(2) Subsection 14.0.1 (2) of the Act is amended by striking out “Subsections (1) and (1.1)” at the beginning and substituting “Subsections (1) to (1.2)”.**

**4 Section 26 of the Act is amended by adding the following subsection:**

**Variable life benefits**

(10) Subsection (1) does not apply with respect to an amendment that relates to the part of a pension plan that provides variable life benefits.

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

**Payment of variable life benefits authorized**

**39.1.3 (1)** A pension plan may authorize payment of pension benefits that are variable life benefits in accordance with such requirements and subject to such conditions and restrictions as may be prescribed.

**Variable life benefits**

(2) A pension benefit is a variable life benefit if it has the following characteristics:

1. The benefit is not determined on an individual account basis.
2. The benefit is paid only from a variable life benefit fund.
3. The initial amount of the benefit is determined with reference to the amounts described in subsection (8).
4. The amount of the benefit may vary as a function of the following factors:
  - i. The amount or rate of return attributable to the investment of the assets of the variable life benefit fund from which the benefit is paid.
  - ii. The rate of mortality of the pool of persons who are receiving payment of the benefit from the same variable life benefit fund or from the same variable life benefit fund and one or more other variable life benefit funds established within the same pension fund.
  - iii. Any change in actuarial assumptions related to mortality.

**Variation of benefit**

(3) For the purposes of paragraph 4 of subsection (2), any variation in the amount of the benefit shall be determined in accordance with the regulations.

**Variable life benefit fund**

(4) A fund established within a pension fund is a variable life benefit fund if it meets the requirements of a variable payment life annuity fund under subsection 8506 (13) of the *Income Tax Regulations* (Canada).

### **Transfers between variable life benefit funds**

(5) If more than one variable life benefit fund is established within a pension fund, the transfer of assets between the variable life benefit funds is prohibited except as permitted by the regulations and in accordance with any requirements, conditions or limitations that may be prescribed.

### **No other transfers or contributions**

(6) Except as permitted under this section, no transfers or contributions may be made to a variable life benefit fund.

### **Election to transfer**

(7) Except as otherwise set out in this section or in the regulations, the following persons entitled to benefits under a pension plan may elect to transfer, in accordance with such requirements as may be prescribed, any of the amounts listed in subsection (8) that apply in respect of the person to a variable life benefit fund established within the pension fund, for the purpose of receiving payment of variable life benefits:

1. A former member who is entitled to elect to receive an early retirement pension under the pension plan but who has not yet elected to receive the early retirement pension.
2. A retired member who is entitled to begin to receive a pension from the pension fund by virtue of having reached the normal retirement date under the pension plan but who has not yet elected to receive the pension.
3. Any other person who is entitled to begin to receive a pension from the pension fund.

### **Amounts**

(8) The amounts referred to in subsection (7) are as follows:

1. Any amount in the person's defined contribution account under the defined contribution provision of the pension plan.
2. Any amount from additional voluntary contributions made by the person under the pension plan, and the interest on the contributions.

### **Restriction re amounts**

(9) The pension plan may provide that transfers into a variable life benefit fund from amounts set out in subsection (8) are not permitted unless the amounts transferred equal an amount greater than a minimum amount specified under the terms of the pension plan.

### **Direction to revoke election**

(10) A person who has delivered an election under subsection (7) may revoke it by delivering, within the prescribed period, a direction to the administrator of the pension plan requesting that the election be revoked.

### **Transfer in accordance with election**

(11) The administrator of the pension plan shall make the transfer in accordance with the election and shall do so no earlier than the last day on which the person may deliver the direction referred to in subsection (10) and no later than the last day of the period set out in the regulations.

### **Transfer before revocation**

(12) If the administrator of the pension plan makes the transfer earlier than the last day on which a person may deliver the direction referred to in subsection (10) and the person subsequently delivers a direction within the period prescribed for the purposes of that subsection, the administrator shall promptly return the amounts transferred, with interest, to the person's defined contribution account or to the part of the pension fund to which the person's additional voluntary contributions were made, as applicable.

### **6 Section 39.2 of the Act is amended by adding the following subsection:**

#### **Same**

(3.1) Except as otherwise prescribed by regulation, a pension plan shall not provide both target benefits and variable life benefits.

### **7 The Act is amended by adding the following section:**

#### **Death benefit — variable life benefits**

##### **Designated beneficiary**

**44.1** (1) A pension plan that provides for the payment of variable life benefits may provide that, subject to subsection (2), a person receiving payment of variable life benefits may designate a beneficiary who is entitled to be paid a lump sum in the amount determined under subsection (3).

**Same, joint and survivor pension**

(2) In the case of the payment of variable life benefits in the form of a joint and survivor pension, the following rules apply with respect to the designation of a beneficiary:

1. If the retired member is receiving payment of variable life benefits and the spouse of the retired member is deceased, the retired member may designate a beneficiary.
2. If the surviving spouse is receiving payment of variable life benefits, the surviving spouse may designate a beneficiary.

**Designated beneficiary entitlement**

(3) The amount referred to in subsection (1) shall be calculated in accordance with the regulations, and the calculation may, in the prescribed circumstances, result in an amount equal to zero.

**Estate entitlement**

(4) If a person entitled to designate a beneficiary in accordance with subsection (1) or (2) has not done so by the date of the person's death, the personal representative of the person is entitled to receive the lump sum described in subsection (1) as the property of the person.

**Information**

(5) It is the responsibility of the person entitled to payment under this section to provide to the administrator the information needed to make the payment.

**Discharge of administrator**

(6) In the absence of actual notice to the contrary, the administrator is discharged on making payment in accordance with the information provided by the person.

**Definition**

(7) For the purposes of this section,

“personal representative” has the same meaning as in subsection 48 (15).

**8 Section 63 of the Act is amended by adding the following subsection:****Application of subs. (2)**

(6) Subsection (2) does not apply to additional voluntary contributions and interest thereon that are transferred to a variable life benefit fund in accordance with section 39.1.3.

**9 Section 69.1 of the Act is amended by adding the following subsection:****Exception**

(2) Subsection (1) does not apply with respect to the wind up of the part of a pension plan that provides variable life benefits if the partial wind up is carried out in accordance with sections 77.0.1 to 77.0.7.

**10 Subsection 73 (2) of the Act is amended by adding the following paragraph:**

3. A person who is receiving payment of variable life benefits on the wind up of the pension plan is entitled to the rights under subsection 42 (1) of a member who terminates employment.

**11 The Act is amended by adding the following sections:****Partial wind up — plans that provide variable life benefits****Authority for partial wind up re variable life benefits**

**77.0.1** (1) Despite subsection 77.1 (2), a pension plan may be wound up in part if the partial wind up relates to the part of the plan that provides variable life benefits.

**Application**

(2) Sections 77.2 to 77.9 do not apply to a partial wind up described in subsection (1), and this section and sections 77.0.2 to 77.0.7 apply instead.

**Definition**

(3) In this section and in sections 77.0.2 to 77.0.7,

“partial wind up” means the termination of the part of a pension plan that provides variable life benefits and the distribution of all the assets of each variable life benefit fund related to that part of the pension plan.

**All assets**

(4) For greater certainty, if more than one variable life benefit fund is established in relation to the part of a pension plan that provides variable life benefits, the part of the pension plan that provides variable life benefits cannot be wound up unless all the assets of each variable life benefit fund are distributed in connection with the partial wind up.

**Partial wind up re variable life benefits by employer, administrator**

**77.0.2** Section 68 applies, with necessary modifications, with respect to a partial wind up.

**Order by Chief Executive Officer for partial wind up re variable life benefits****Mandatory partial wind up**

**77.0.3** (1) The Chief Executive Officer by order shall require a partial wind up if a prescribed event occurs or in prescribed circumstances.

**Discretion to order partial wind up**

(2) The Chief Executive Officer by order may require a partial wind up if a prescribed event occurs or in prescribed circumstances.

**Date**

(3) The order must specify the effective date of the partial wind up.

**Notice of the order**

(4) The administrator of the pension plan shall give notice of the order to each person who is receiving payment of variable life benefits and shall include in the notice such information about the partial wind up as the order may specify.

**Duty to file notice**

(5) The administrator of the pension plan shall file with the Chief Executive Officer a copy of the notice given under subsection (4).

**Wind up report for partial wind up re variable life benefits**

**77.0.4** (1) Section 70 applies, with necessary modifications, with respect to the partial wind up of a pension plan.

**Rights and benefits**

(2) On the partial wind up, each person who is receiving payment of variable life benefits shall have rights and benefits that are not less than the rights and benefits the person would have on a full wind up of the pension plan on the effective date of the partial wind up.

**Notice of entitlement upon partial wind up re variable life benefits**

**77.0.5** (1) Within the prescribed period of time, the administrator of a pension plan that is to be wound up in part shall give to each person who is receiving payment of variable life benefits a statement setting out the person's entitlement under the plan, the options available to the person and such other information as may be prescribed.

**Same**

(2) Subsections 72 (2) and (3) apply, with necessary modifications, with respect to the partial wind up.

**Transfer rights on partial wind up re variable life benefits**

**77.0.6** A person who is receiving payment of variable life benefits on the partial wind up of a pension plan is entitled to,

- (a) the rights under subsection 42 (1) of a member who terminates employment; or
- (b) if the pension plan also provides for the payment of variable benefits and the person has a variable benefit account under the plan, require the administrator to pay an amount equal to the commuted value of the variable life benefits to the person's variable benefit account, provided the pension plan so permits.

**Administration of partial wind up re variable life benefits**

**77.0.7** Section 76 applies, with necessary modifications, with respect to the partial wind up of a pension plan.

**12 Section 79.1 of the Act is amended by adding the following subsection:****Transfers re variable life benefits**

(4) No person shall transfer assets between pension plans if the transferred assets relate to the provision of variable life benefits unless,

- (a) the transfer is authorized under section 80 or 81; or
- (b) the transfer satisfies the prescribed requirements and the Chief Executive Officer has consented in advance to the transfer.

**13 Section 79.2 of the Act is amended by adding the following subsection:**

**Conditions re variable life benefits**

- (4.2) If any of the assets to be transferred relate to the provision of variable life benefits in the original pension plan,
- (a) all of the assets of each variable life benefit fund established within the pension fund of the original pension plan must be transferred, as of the effective date of the transfer, into a separate variable life benefit fund that,
    - (i) is established within the pension fund of the successor pension plan, and
    - (ii) does not hold any other assets; and
  - (b) the transferred assets must be used to provide variable life benefits in the successor pension plan at the effective date, in accordance with such requirements as may be prescribed.

**14 Subsection 80.5 (1) of the Act is repealed and the following substituted:**

**Transfers to jointly sponsored pension plans (conversion of single employer pension plan that provides only defined contribution benefits, etc.)**

(1) This section applies if an employer proposes to convert a single employer pension plan that provides only defined contribution benefits or that provides only defined contribution benefits and provides for the payment of variable benefits into a jointly sponsored pension plan and proposes to implement the conversion through a transfer of assets from the single employer pension plan to the jointly sponsored pension plan.

**15 Subsection 80.6 (3) of the Act is repealed and the following substituted:**

**Same, defined contribution benefits, etc.**

(3) If, on or after the day section 13 of Schedule 14 to the *Plan to Protect Ontario Act (Budget Measures), 2025 (No. 2)* comes into force, the employer of a single employer pension plan proposes to convert the part of the plan that provides defined contribution benefits or the parts of the plan that provide defined contribution benefits and that provide for the payment of variable benefits into a jointly sponsored pension plan and proposes to implement the conversion through a transfer of assets from the part of the plan that provides defined contribution benefits or the parts of the plan that provide defined contribution benefits and that provide for the payment of variable benefits to the jointly sponsored pension plan, section 80.5 applies, with necessary modifications, with respect to the proposed conversion of that part or those parts of the plan.

**16 Paragraph 3 of section 85 of the Act is amended by striking out “or” at the end of subparagraph i and by repealing subparagraph ii and substituting the following:**

- ii. in excess of \$1,500 per month or such greater amount as is prescribed, if the date of the wind up is on or after May 19, 2017 and before March 26, 2026, or
- iii. in excess of \$3,000 per month or such greater amount as is prescribed, if the date of the wind up is on or after March 26, 2026.

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

EXTINGUISHMENT OF RIGHTS AND BENEFITS

**Consent to extinguish rights and benefits when person cannot be located**

**102.5** (1) The administrator of a pension plan may apply to the Chief Executive Officer for consent to the extinguishment of the rights and benefits under this Act and the pension plan of a former member, retired member or any other person entitled to benefits under the plan if,

- (a) the records of the pension plan indicate that more than 100 years have passed since the birth of the former member, retired member or other person; and
- (b) the administrator is unable to locate the former member, retired member or other person.

**Requirements for Chief Executive Officer’s consent**

- (2) The Chief Executive Officer shall not consent to the extinguishment unless,
- (a) the application satisfies the prescribed requirements; and
  - (b) the Chief Executive Officer is satisfied, based on the information provided in the application, that the administrator has been unable to locate the person in respect of whom the application is made.

**Effect of consent**

(3) If the Chief Executive Officer consents to the extinguishment, as of the date on which the consent is granted, the former member or retired member in respect of whom the application is made,

- (a) ceases to be a former member or retired member for any purpose under the Act and the pension plan, including purposes relating to rights or benefits of the former member or retired member that accrued under the plan or the Act before the date on which the Chief Executive Officer consents to the application; and
- (b) ceases to be entitled to any rights or benefits under the pension plan and the Act, even if those rights or benefits accrued before the date on which the Chief Executive Officer consents to the application.

**Same, other persons**

(4) Subsection (3) applies, with necessary modifications, to any other person entitled to benefits under the pension plan and in respect of whom an application is made.

**Amounts to which person ceases to be entitled**

(5) The amount of any benefit or any other payment to which the former member, retired member or other person ceases to be entitled under subsection (3) or (4), as applicable, shall be dealt with as follows:

- 1. If the amount relates to defined contribution benefits, the administrator of the pension plan may reallocate the amount in the prescribed manner.
- 2. If the amount relates to defined benefits or target benefits, the amount shall remain in the pension fund to be used for the purposes of the pension plan or the pension fund.

**Discharge**

(6) The administrator is discharged in respect of the payment of any benefits or other amounts owing to the person in respect of whom an application is made, on the granting of the Chief Executive Officer's consent to the extinguishment.

**If requirements not satisfied**

(7) Subject to subsection (8), if it is discovered after the Chief Executive Officer consents to the extinguishment that the application did not satisfy the prescribed requirements,

- (a) subsection (3) or (4), as applicable, is deemed not to apply to the person in respect of whom the application was made;
- (b) any amounts dealt with under subsection (5) shall be addressed in accordance with the regulations; and
- (c) the administrator is deemed not to have been discharged under subsection (6).

**Application and consent after subs. (7) applies**

(8) Subsection (7) does not prevent an administrator from making a new application in respect of the same person and does not prevent the Chief Executive Officer from consenting to the new application in accordance with this section.

**Commencement**

**18 (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 14 comes into force on the later of the day section 12 of Schedule 14 to the *Plan to Protect Ontario Act (Budget Measures), 2025 (No. 2)* comes into force and the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**(3) Section 15 comes into force on the later of the day section 13 of Schedule 14 to the *Plan to Protect Ontario Act (Budget Measures), 2025 (No. 2)* comes into force and the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**(4) Section 16 comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**SCHEDULE 14  
RETAIL BUSINESS HOLIDAYS ACT**

**1** Clause (c) of the definition of “holiday” in subsection 1 (1) of the *Retail Business Holidays Act* is repealed.

**Commencement**

**2** This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.

**SCHEDULE 15  
TAXATION ACT, 2007**

**1 Clause 19.1 (a.3) of the *Taxation Act, 2007* is repealed and the following substituted:**

- (a.3) 22.895 per cent of any amount required under subparagraph 82 (1) (b) (i) of the Federal Act to be included in computing the individual's income for the year, if the year ends after December 31, 2019 and before January 1, 2027;
- (a.4) 15.2283 per cent of any amount required under subparagraph 82 (1) (b) (i) of the Federal Act to be included in computing the individual's income for the year, if the year ends after December 31, 2026; and

**2 Subsection 31 (4) of the Act is amended by striking out "and" at the end of clause (d) and by repealing clause (e) and substituting the following:**

- (e) 8.3 per cent multiplied by the ratio of the number of days in the taxation year that are after December 31, 2019 and before July 1, 2026 to the total number of days in the taxation year; and
- (f) 9.3 per cent multiplied by the ratio of the number of days in the taxation year that are after June 30, 2026 to the total number of days in the taxation year.

**3 Clause (a) of the definition of "B" in subsection 90 (4.1) of the Act is repealed and the following substituted:**

- (a) all amounts, each of which is the corporation's Ontario labour expenditure incurred in the previous taxation year in respect of the production, if,
  - (i) the corporation claimed a credit under this section in the previous year in respect of the eligible production, and
  - (ii) the Ontario labour expenditure was used to determine the amount of the credit claimed; and

**4 Subsection 97.1 (4) of the Act is amended by adding the following clause:**

- (0.a) the expenditure is incurred before January 1, 2027;

**5 (1) Subsection 103.3 (3) of the Act is amended by adding "that commences after December 31, 2012 and ends before January 1, 2025" after "to a base taxation year" in the portion before paragraph 1.**

**(2) Subparagraph 2 i of subsection 103.3 (3) of the Act is repealed.**

**(3) Section 103.3 of the Act is amended by adding the following subsection:**

**Payment arrangements, 2025 and subsequent base taxation years**

(3.01) For a 12-month period that relates to a base taxation year that commences after December 31, 2024, the Ontario Trillium Benefit is payable to an individual in the following ways:

1. Monthly payment: The Benefit is payable as a monthly payment during the 12-month period except in the circumstances described in paragraphs 2 and 3.
2. Single payment: The Benefit is payable as a single payment during or after the last month of the 12-month period,
  - i. if the total amount of the individual's Benefit for the 12-month period is greater than \$500, or such other amount as may be prescribed by the Minister of Finance,
  - ii. if the individual has made a request to receive the Benefit for the 12-month period as a single payment in accordance with subsection (3.1), and
  - iii. if the individual has not revoked their request to receive the Benefit for that period as a single payment.
3. Other: The Benefit is payable in the amounts, in the manner and at the times prescribed by the Minister of Finance if the total amount of the individual's Benefit is greater than \$2 but not more than \$500, or such other amount as may be prescribed by the Minister of Finance, for the 12-month period.

**6 (1) Subsection 104.16 (3.3) of the Act is repealed and the following substituted:**

**Same, sales year beginning on March 2, 2026**

(3.3) The amount of a small beer manufacturers' tax credit for the sales year beginning on March 2, 2026 and ending on February 28, 2027 is the amount determined using the formula,

$$[(W \times X)/Y + (Z \times AA)/Y + (BB \times CC) / Y + (DD \times EE) / Y] \times FF \times GG \times HH$$

in which,

"W" is the number of litres of eligible beer that is non-draft beer sold in eligible sales on or before March 31, 2026,

"X" is \$0.6986 per litre,

"Y" 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,

"Z" is the number of litres of eligible beer that is draft beer sold in eligible sales in the sales year on or before March 31, 2026,

"AA" is \$0.5447 per litre,

"BB" is the number of litres of eligible beer that is non-draft beer sold in eligible sales in the sales year from April 1, 2026 to February 28, 2027,

"CC" is \$0.72 per litre,

"DD" is the number of litres of eligible beer that is draft beer sold in eligible sales in the sales year from April 1, 2026 to February 28, 2027,

"EE" is \$0.54 per litre,

"FF" 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,

"GG" 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,

"HH" 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,

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

- (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,

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

#### **Same, on or after March 1, 2027**

(3.4) The amount of a small beer manufacturers' tax credit for a sales year beginning on or after March 1, 2027 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 "0.72" and "0.54" respectively.

**(2) Subsection 104.16 (4) of the Act is amended by striking out "(3.2) and (3.3)" and substituting "(3.2), (3.3) and (3.4)".**

**7 Subsection 112 (2) of the Act is amended by adding "and section 231.8" before "of the Federal Act".**

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

#### **Application of certain provisions of s. 244 of the Federal Act**

**151.1** Subsections 244 (5), (6), (6.1) and (11) of the Federal Act apply for the purposes of this Act.

#### **Commencement**

**9 (1) Except as otherwise provided in this section, this Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.**

**(2) Section 7 is deemed to have come into force on June 29, 2021.**

**(3) Section 3 is deemed to have come into force on May 16, 2024.**

**(4) Sections 1 and 2 come into force on July 1, 2026.**

**SCHEDULE 16  
TICKET SALES ACT, 2017**

**1 The heading to Part I of the *Ticket Sales Act, 2017* is repealed and the following substituted:**

**PART I  
INTERPRETATION**

**2 The definition of “face value” in section 1 of the Act is repealed.**

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

**Meaning of secondary market**

**1.1** For the purposes of this Act, a ticket sale on the secondary market refers to the sale of a ticket that was originally made available for sale by a primary seller.

**Imputed value of certain tickets**

**1.2** If a ticket is obtained from a primary seller without any amount of money having been paid for the ticket, for the purposes of this Act, the ticket is deemed to have been purchased from the primary seller at the same total price, consisting of the same base price and the same applicable fees, service charges and taxes, as that of an equivalent ticket.

**4 (1) Subsection 2 (1) of the Act is amended by striking out the portion before paragraph 1 and substituting the following:**

**Ticket sale on secondary market**

(1) Every person who makes a ticket available for sale on the secondary market or who facilitates the sale of a ticket on the secondary market shall provide one of the following guarantees or confirmations when the ticket is made available for sale:

. . . . .

**(2) Subsection 2 (3) of the Act is repealed and the following substituted:**

**Maximum amount**

(3) No person shall make a ticket available for sale on the secondary market or facilitate the sale of a ticket on the secondary market for an amount that exceeds the total price paid when the ticket was purchased from the primary seller, plus any applicable fees, service charges and taxes charged by the secondary seller or operator of a secondary ticketing platform.

**Limit on fees and service charges**

(3.1) If a secondary seller offers a ticket for sale through a secondary ticketing platform and the operator of the secondary ticketing platform charges a fee or service charge, the secondary seller shall not themselves charge any fee or service charge unless permitted to do so by the regulations.

**5 (1) Clause 6 (1) (b) of the Act is repealed and the following substituted:**

- (b) that the total price paid for the ticket by the ticket purchaser is printed on or is otherwise displayed on the ticket when it is issued to the ticket purchaser.

**(2) Subsections 6 (2) and (3) of the Act are repealed and the following substituted:**

**Provision of ticket without payment**

(2) A primary seller who provides a ticket to a person without any amount of money having been paid for the ticket shall ensure that the total price of an equivalent ticket is printed on or is otherwise displayed on the ticket when it is issued to the person.

**Secondary sale**

- (3) Every person who makes a ticket available for sale on the secondary market shall ensure that the offer discloses,
  - (a) the total price of the ticket when it was purchased from the primary seller;
  - (b) the total price charged on the secondary sale of the ticket;
  - (c) any fees, service charges and taxes applicable to the secondary sale, in the form of a separately itemized list; and
  - (d) any other information prescribed by the Minister.

**Secondary ticketing platform**

- (4) Every operator of a secondary ticketing platform that facilitates the sale of a ticket shall ensure that the offer discloses,
  - (a) the total price of the ticket when it was purchased from the primary seller;
  - (b) the total price charged on the secondary sale of the ticket;

- (c) any fees, service charges and taxes applicable to the secondary sale, in the form of a separately itemized list; and
- (d) any other information prescribed by the Minister.

**Disclosure of price to operator**

(5) No person shall make a ticket available for sale through a secondary ticketing platform unless the person has provided the operator of the secondary ticketing platform proof of the total price of the ticket when it was purchased from the primary seller.

**Precondition to facilitation of sale**

(6) An operator of a secondary ticketing platform shall not facilitate the sale of a ticket unless the operator has received, from the person seeking to make the ticket available for sale through the secondary ticketing platform, proof of the total price of the ticket when it was purchased from the primary seller.

**6 Section 8 of the Act is repealed and the following substituted:**

**Disclosure of identity of resellers**

**8** (1) A person who makes a ticket available for sale on the secondary market shall,

- (a) disclose their name, location and contact information in the offer when making the ticket available for sale; or
- (b) if the ticket is to be made available for sale through a secondary ticketing platform, provide the operator of the secondary ticketing platform, when seeking to make the ticket available for sale, their name, location and contact information and any other information that may be prescribed by the Minister.

**Same**

(2) An operator of a secondary ticketing platform that facilitates the sale of a ticket shall ensure that the name, location and contact information of the person making the ticket available for sale on the secondary market is listed in the offer except if the operator has provided the guarantee described in paragraph 1 of subsection 2 (1).

RECORDS

**Records**

**8.1** (1) An operator of a secondary ticketing platform shall,

- (a) prepare a record of each ticket offered for sale through the secondary ticketing platform that must include,
  - (i) the name, location and contact information of the person making the ticket available for sale,
  - (ii) details of the offer and any subsequent sale of the ticket, and
  - (iii) any other information or documentation that may be prescribed by the Minister; and
- (b) retain the record for at least three years following the date on which the event for which the ticket was issued took place or concluded.

**Availability**

(2) An operator of a secondary ticketing platform shall ensure that the records prepared under subsection (1) are readily available for inspection, even if the operator has arranged for another person to retain them.

**7 (1) Clause 36 (b) of the Act is amended by adding “with the exception of the expression “contact information”” at the end.**

**(2) Section 36 of the Act is amended by adding the following clause:**

- (f) governing the fees or service charges applicable to the sale or facilitation of the sale of a ticket, including limiting the amount of fees or service charges.

**8 Section 37 of the Act is amended by adding the following clauses:**

- (a.1) defining “contact information” for the purposes of this Act or specifying its meaning for the purposes of particular provisions of this Act;
- (a.2) specifying what constitutes proof of the total price of a ticket for the purposes of subsections 6 (5) and (6);
- (a.3) specifying, for the purposes of subclause 8.1 (1) (a) (ii), the details of any offer and subsequent sale of a ticket that must be included in a record prepared by the operator of a secondary ticketing platform;
- (a.4) prescribing information or documentation for the purposes of subclause 8.1 (1) (a) (iii), which may include documentation of, or in respect of, the proof provided under subsection 6 (5) of the total price of a ticket when it was purchased from the primary seller;

**9 Part X of the Act is repealed and the following substituted:**

**PART X**  
**NON-ENTITLEMENT TO COMPENSATION**

**No compensation**

**38** (1) No person is entitled to compensation as a result of the enactment of Schedule 16 to the *Plan to Protect Ontario Act (Budget Measures), 2026* or the making of any regulation under this Act.

**Same**

(2) For greater certainty, subsection (1) shall not be interpreted as limiting any compensation that may be available to a person as contemplated by sections 2, 11 and 25.

**No expropriation or injurious affection**

(3) Nothing done or omitted to be done in accordance with this Act or the regulations constitutes an expropriation or injurious affection for the purposes of the *Expropriations Act* or otherwise at law.

**Commencement**

**10** This Schedule comes into force on the day the *Plan to Protect Ontario Act (Budget Measures), 2026* receives Royal Assent.

**SCHEDULE 17**  
**WORKPLACE SAFETY AND INSURANCE ACT, 1997**

**1 (1) Clause 162 (1) (c) of the *Workplace Safety and Insurance Act, 1997* is repealed and the following substituted:**

- (c) a minimum of seven and a maximum of nine members appointed by the Lieutenant Governor in Council in accordance with subsection (1.0.1).

**(2) Section 162 of the Act is amended by adding the following subsections:**

**Restriction, appointment of members**

(1.0.1) In appointing members under clause (1) (c), the Lieutenant Governor in Council shall comply with the following rules:

1. Fifty per cent plus one of the members appointed shall be individuals proposed by the Minister under subsection (1.0.2), which shall include representatives of workers and employers.
2. After complying with paragraph 1, any remaining members appointed shall be representative of workers, employers and such others as the Lieutenant Governor in Council considers appropriate.

**Minister to propose individuals**

(1.0.2) The Minister shall propose to the Lieutenant Governor in Council individuals for the purposes of appointments described in paragraph 1 of subsection (1.0.1), all of which must be individuals recommended to the Minister by the advisory committee established under subsection 162.1 (1).

**Same**

(1.0.3) The Minister shall ensure that each proposal under subsection (1.0.2) is made with a view to maintaining worker and employer representation in the members of the board of directors who are described in paragraph 1 of subsection (1.0.1).

**Transition**

(1.0.4) For greater certainty, an appointment made by the Lieutenant Governor in Council under clause (1) (c) before the day subsection 1 (1) of Schedule 17 to the *Plan to Protect Ontario Act (Budget Measures), 2026* comes into force remains in effect until the earlier of the day the appointment is revoked by the Lieutenant Governor in Council and the day its term expires.

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

**Advisory committee re appointments**

**Committee established**

**162.1** (1) The Minister shall establish and maintain an advisory committee to recommend to the Minister individuals for the Minister's proposals to the Lieutenant Governor in Council under subsection 162 (1.0.2).

**Composition**

(2) The committee shall be composed of a minimum of five and a maximum of seven individuals selected by the Minister in accordance with the following rules:

1. Three of the individuals shall be selected by the Minister from the general public using an open and competitive process that meets such requirements as may be prescribed.
2. At least two but no more than four individuals selected by the Minister shall be individuals who are appointed under subsection 22.2 (2) of the *Occupational Health and Safety Act*.
3. One of the individuals selected by the Minister shall serve as chair of the committee.
4. Such other rules as may be prescribed.

**Same**

(3) The Minister shall ensure that,

- (a) the individuals selected under paragraph 1 of subsection (2) are not individuals appointed under subsection 22.2 (2) of the *Occupational Health and Safety Act*; and
- (b) the individuals selected under paragraph 2 of subsection (2) are selected with a view to achieving worker and employer representation on the committee.

**Term**

(4) The term of a committee member shall be such term as may be prescribed and shall be subject to any limitations and restrictions as may be prescribed.

**Revocation of membership**

(5) A committee member's membership may be revoked in accordance with such requirements as may be prescribed.

**No remuneration**

(6) The committee members shall not be remunerated but may be reimbursed by the Board in a manner that is consistent with the directive titled “Travel, Meal and Hospitality Expenses Directive”, published by the Management Board of Cabinet, as it may be amended from time to time.

**Not an agency**

(7) The committee is not an agency of the Government of Ontario.

**Not employees of the Crown**

(8) In their capacity as committee members, the committee members are not employees of the Crown and are not government appointees within the meaning of the directive titled “Agencies and Appointments Directive”, published by the Management Board of Cabinet, as it may be amended from time to time.

**Administrative expenses to be paid by the Board**

(9) The administrative expenses of the committee are an expense of the Board and shall be paid by the Board.

**Regulations**

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

- (a) prescribing requirements for the process described in paragraph 1 of subsection (2);
- (b) prescribing rules for the purpose of paragraph 4 of subsection (2);
- (c) prescribing the term of a committee member and any limitations and restrictions for the purpose of subsection (4);
- (d) prescribing requirements respecting the revocation of a committee member’s membership under subsection (5).

**Recommendations by committee**

**162.2** (1) The advisory committee established under section 162.1 shall recommend to the Minister, in accordance with this section, individuals for the Minister to propose to the Lieutenant Governor in Council under subsection 162 (1.0.2) and shall provide reasons for the recommendations.

**Same, applications to Public Appointments Secretariat**

(2) In order for the committee to recommend an individual, the individual must have submitted an application to the Public Appointments Secretariat in respect of a position described in clause 162 (1) (c).

**Same, workers and employers to be represented**

(3) The committee shall ensure that each recommendation is made with a view to maintaining worker and employer representation in the members of the board of directors who are described in paragraph 1 of subsection 162 (1.0.1).

**Requirements**

(4) The committee shall make recommendations in accordance with such requirements as may be prescribed.

**Criteria to be considered**

(5) In making recommendations under subsection (1), the committee shall consider the following:

- 1. The skills and competencies that are necessary for a member of the board of directors described in clause 162 (1) (c), as set out in any relevant skills matrix that is established and approved by the board of directors.
- 2. Any gaps in skills and competencies of the board of directors, as may be identified by the board of directors and communicated to the Minister.
- 3. Such other criteria as may be prescribed.

**Prohibition, disclosing deliberations**

(6) No committee member shall disclose a record or other information relating to the deliberations and discussions of the committee to any person who is not a committee member.

**Prohibition, disclosing recommendations**

(7) No committee member shall disclose a record or other information that is collected, prepared, maintained or used by the committee in relation to the consideration of an individual for recommendation to any person except the Minister.

**Regulations**

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

- (a) prescribing requirements for the purpose of subsection (4);
- (b) prescribing criteria for the purpose of paragraph 3 of subsection (5).

**Recommendation re revocation of appointment**

**162.3** (1) If, in the opinion of the board of directors, there are reasons justifying the revocation of the appointment of a member appointed under clause 162 (1) (c), the board of directors may give the Minister a written recommendation respecting the revocation, including reasons for the recommendation.

**Minister to consider**

(2) The Minister shall consider the recommendation of the board of directors in determining whether or not to propose the revocation of the member's appointment to the Lieutenant Governor in Council.

**Commencement**

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