

BILL

No. 85

An Act to Extinguish certain Claims and to Confirm certain Taxes with respect to the Canadian Pacific Railway Company

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(Assented to)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Taxpayers' Fairness (CPR) Act*.

Definitions

2 In this Act:

“**cause of action**” includes any action or proceeding for damages, recovery of money paid, loss, cost, expense or interest, whether arising out of or imposed by law, equity, statute or otherwise, and includes any claim for costs associated with any action or proceeding;

“**contract**” means the contract entered into on October 21, 1880 between the Government of Canada and certain persons, on behalf of themselves and the future CPR Company, appended as a schedule to the CPR Act;

“**CPR Act**” means *An Act respecting the Canadian Pacific Railway*, Statutes of Canada 1881, chapter 1;

“**CPR Company**” means the Canadian Pacific Railway Company, incorporated by federal letters patent on February 16, 1881, issued pursuant to the CPR Act, and continued by Certificate of Continuance, dated May 2, 1984, issued pursuant to section 181 of the *Canada Business Corporations Act*;

“Crown” means the Crown in right of Saskatchewan, and includes any Crown agent;

“Crown agent” means any present or former member of the Executive Council, any present or former legislative secretary as defined in *The Executive Government Administration Act*, and any present or former director, officer, agent or employee of the Crown;

“statutory cause of action” means any action or proceeding based on any liability or restrictions imposed, directly or indirectly, by the CPR Act, on the Government of Saskatchewan, and includes any claim for costs associated with any action or proceeding;

“taxes” means any tax imposed pursuant to any of the following Acts or any predecessors of those Acts on or after August 29, 1966, contrary to any exemption or alleged exemption contained in the contract, the CPR Act or section 24 of the *Saskatchewan Act*:

- (a) *The Income Tax Act, 2000*;
- (b) *The Fuel Tax and Road Use Charge Act*;
- (c) *The Provincial Sales Tax Act*;
- (d) *The Corporation Capital Tax Act*.

Previous imposition, collection, payment of tax valid

3(1) Notwithstanding any provision of the contract, any other provision of this Act or the CPR Act:

- (a) any taxes imposed on, collected from or paid by the CPR Company are conclusively deemed to have been validly imposed, collected or paid for all purposes; and
 - (b) any abolishment by the Parliament of Canada of any exemption allegedly contained in the contract, the CPR Act or the *Saskatchewan Act* with respect to the imposition on, collection from or payment by the CPR Company of any taxes is conclusively deemed to be valid for all purposes.
- (2) No cause of action lies, and no action or proceeding shall be commenced or maintained, against the Crown as a result of all or any of the following:
- (a) the validation pursuant to clause (1)(a) of the taxes imposed on, collected from or paid by the CPR Company;
 - (b) the validation pursuant to clause (1)(b) of the abolishment of any exemptions with respect to the imposition on, collection from or payment of taxes by the CPR Company.

Application

4(1) Notwithstanding anything contained in the contract, the CPR Act, the *Saskatchewan Act* or this Act, the Crown is not liable in any way for the imposition or collection of any taxes on, or the payment of any taxes by, the CPR company on or after August 29, 1966.

(2) Subject to the regulations, no cause of action lies, and no action or proceeding shall be commenced or maintained, against the Crown as a direct or indirect result of an act or omission in relation to the contract or of a statutory cause of action, including with respect to:

- (a) the imposition of any taxes on the CPR Company on or after August 29, 1966;
- (b) the collection of any taxes imposed on the CPR Company, on or after August 29, 1966;
- (c) the payment of any taxes by the CPR Company on or after August 29, 1966; or
- (d) the recovery of any taxes alleged to have been imposed, collected or paid contrary to any exemption contained in the contract or the CPR Act on or after August 29, 1966.

(3) Every claim for loss or damage resulting from the enactment of this Act is extinguished.

Act applies regardless of date when cause of action arose

5 This Act applies regardless of whether the cause of action on which the action or proceeding is purportedly based arose before, on or after the day on which this Act comes into force.

No compensation, costs, remedy or relief re extinguishment, termination of cause of action

6 No person is entitled to any compensation, costs or any other remedy or relief as a result of the extinguishment or termination of a cause of action pursuant to this Act.

Section 4 applies in case of vicarious liability

7 Section 4 applies, with any necessary modification, with respect to a person who is vicariously liable for the acts or omissions of another person if subsection 4(1) negates the liability of the other person in relation to the act or omission.

Act to prevail

8 This Act and the regulations prevail if there is any conflict or inconsistency between this Act and the regulations and:

- (a) the contract; or
- (b) any other Act or regulation, the CPR Act, the *Saskatchewan Act* or any other law.

No implication from enactment

9 This Act is not to be construed to be or to involve a declaration as to the previous state of the law.

Regulations

10(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) respecting any matter or thing pertaining to an action or proceeding that may be commenced or maintained against the Crown in relation to the contract or a statutory cause of action;
- (c) prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
- (d) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.

(2) Any regulation made pursuant to this Act may be made retroactive to a day not earlier than August 29, 1966.

Coming into force

11 This Act comes into force by order of the Lieutenant Governor in Council, but is retroactive and is deemed to have been in force on and from August 29, 1966.

SECOND SESSION

Twenty-ninth Legislature

SASKATCHEWAN

B I L L

No. 85

An Act to Extinguish certain Claims and to Confirm
certain Taxes with respect to the Canadian Pacific
Railway Company

Received and read the

First time

Second time

Third time

And passed

Honourable Gordon Wyant
