BILL

No. 133

An Act to amend The Income Tax Act, 2000

(Assented to

)

HIS 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 Income Tax Amendment Act, 2023*.

SS 2000, c I-2.01 amended

2 The Income Tax Act, 2000 is amended in the manner set forth in this Act.

Section 64.3 amended

3 Subsection 64.3(8) is amended in the portion preceding the formula by striking out "2021 and 2022 taxation years" and substituting "2021, 2022 and 2023 taxation years".

Section 64.4 amended

4 Subsection 64.4(8) is amended in the portion preceding the formula by striking out "2021 and 2022 taxation years" and substituting "2021, 2022 and 2023 taxation years".

Coming into force

5 This Act comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2023.

THIRD SESSION Twenty-ninth Legislature

SASKATCHEWAN

BILL

No. 133

An Act to amend The Income Tax Act, 2000

Received and read the

First time

 $Second \ time$

Third time

And passed

Honourable Donna Harpauer

Printed under the authority of The Speaker of the Legislative Assembly of Saskatchewan 2023