# BILL

## No. 13

## 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, 2025*.

**SS 2000, c I-2.01 amended**

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

**Section 11 amended**

**3(1)   Clauses 11(3)(b) to (d) are repealed and the following substituted:**

"(b)   for the 2026 taxation year:

$$A = AP \times (TCA + \$500)$$

where:

AP is the appropriate percentage for the taxation year; and

TCA is TCA as set out in clause (a) and adjusted in accordance with subsection 51(3);

"(c)   for the 2027 taxation year:

$$A = AP \times (TCA + \$500)$$

where:

AP is the appropriate percentage for the taxation year; and

TCA is TCA as determined in accordance with clause (b) and adjusted in accordance with subsection 51(3);

"(d)   for the 2028 taxation year:

$$A = AP \times (TCA + \$500)$$

where:

AP is the appropriate percentage for the taxation year; and

TCA is TCA as determined in accordance with clause (c) and adjusted in accordance with subsection 51(3)".

INCOME TAX AMENDMENT ACT, 2025

**(2)  Subsection 11(4) is repealed and the following substituted:**

"(4)  For the purpose of computing the tax payable pursuant to this Act for the 2029 and subsequent taxation years by an individual, there may be deducted a basic personal credit in the amount A determined in accordance with the following formula:

$$A = AP \times TCA$$

where:

AP is the appropriate percentage for the taxation year; and

TCA is TCA for the preceding taxation year and adjusted in accordance with subsection 51(3)".

**Section 12 amended**

**4(1)  Clauses 12(3)(b) to (d) are repealed and the following substituted:**

"(b)  for the 2026 taxation year:

$$B = AP \times TCA$$

where:

AP is the appropriate percentage for the taxation year; and

$$TCA = [SIT + \$500] - \{SI - 0.1 \times [SIT + \$500]\}$$

where:

SIT is the amount of the variable TCA as calculated in accordance with clause (a) and adjusted in accordance with subsection 51(3); and

SI is the greater of:

(i)  $0.1 \times (SIT + \$500)$; and

(ii)  either:

(A)  the income for the year of the individual's spouse or common-law partner; or

(B)  where the individual and the individual's spouse or common-law partner are living separate and apart at the end of the taxation year because of a breakdown of the marriage or common-law partnership, the income for the year of the spouse or common-law partner while married or in the common-law partnership and not so separated;

"(c)  for the 2027 taxation year:

$$B = AP \times TCA$$

where:

AP is the appropriate percentage for the taxation year; and

$$TCA = [SIT + \$500] - \{SI - 0.1 \times [SIT + \$500]\}$$

where:

SIT is the amount of the variable TCA calculated in accordance with clause (b) and adjusted in accordance with subsection 51(3); and

SI is the greater of:

    (i)   $0.1 \times (SIT + \$500)$; and

    (ii)  either:

        (A)   the income for the year of the individual's spouse or common-law partner; or

        (B)   where the individual and the individual's spouse or common-law partner are living separate and apart at the end of the taxation year because of a breakdown of the marriage or common-law partnership, the income for the year of the spouse or common-law partner while married or in the common-law partnership and not so separated;

**"(d)**   for the 2028 taxation year:

$$B = AP \times TCA$$

where:

AP is the appropriate percentage for the taxation year; and

$$TCA = [SIT + \$500] - \{SI - 0.1 \times [SIT + \$500]\}$$

where:

SIT is the amount of the variable TCA calculated in accordance with clause (c) and adjusted in accordance with subsection 51(3); and

SI is the greater of:

    (i)   $0.1 \times (SIT + \$500)$; and

    (ii)  either:

        (A)   the income for the year of the individual's spouse or common-law partner; or

        (B)   where the individual and the individual's spouse or common-law partner are living separate and apart at the end of the taxation year because of a breakdown of the marriage or common-law partnership, the income for the year of the spouse or common-law partner while married or in the common-law partnership and not so separated**".**

**(2)**  **Subsections 12(4) and (5) are repealed and the following substituted:**

**"(4)**  For the purpose of computing the tax payable pursuant to this Act for the 2029 and subsequent taxation years by an individual described in paragraph (a) of the description of B in subsection 118(1) of the federal Act, there may be deducted a spousal credit in an amount B determined in accordance with the following formula:

$$B = AP \times TCA$$

where:

AP is the appropriate percentage for the taxation year; and

$$TCA = SIT − [SI − (0.1 × SIT)]$$

where:

SIT is the amount of the variable TCA calculated for the preceding taxation year and adjusted in accordance with subsection 51(3); and

SI is the greater of:

(a)   $0.1 × SIT$; and

(b)   either:

(i)   the income for the year of the individual's spouse or common-law partner; or

(ii)   where the individual and the individual's spouse or common-law partner are living separate and apart at the end of the taxation year because of a breakdown of the marriage or common-law partnership, the income for the year of the spouse or common-law partner while married or in the common-law partnership and not so separated**".**

**Section 13 amended**

**5(1)   Clauses 13(3)(b) to (d) are repealed and the following substituted:**

"(b)   for the 2026 taxation year:

$$C = AP × TCA$$

where:

AP is the appropriate percentage for the taxation year; and

$$TCA = [SIT + \$500] − \{EI − 0.1 × [SIT + \$500]\}$$

where:

SIT is the amount of the variable TCA calculated in accordance with clause (a) and adjusted in accordance with subsection 51(3); and

EI is the greater of:

(i)   $0.1 × (SIT + \$500)$; and

(ii)   the income for the year of the person with respect to whom the equivalent-to-spouse credit is being claimed;

"(c)   for the 2027 taxation year:

$$C = AP × TCA$$

where:

AP is the appropriate percentage for the taxation year; and

$$TCA = [SIT + \$500] − \{EI − 0.1 × [SIT + \$500]\}$$

where:

SIT is the amount of the variable TCA calculated in accordance with clause (b) and adjusted in accordance with subsection 51(3); and

EI is the greater of:

(i)   $0.1 \times (SIT + \$500)$; and

(ii)   the income for the year of the person with respect to whom the equivalent-to-spouse credit is being claimed;

"(d)   for the 2028 taxation year:

$C = AP \times TCA$

where:

AP is the appropriate percentage for the taxation year; and

$TCA = [SIT + \$500] - \{EI - 0.1 \times [SIT + \$500]\}$

where:

SIT is the amount of the variable TCA calculated in accordance with clause (c) and adjusted in accordance with subsection 51(3); and

EI is the greater of:

(i)   $0.1 \times (SIT + \$500)$; and

(ii)   the income for the year of the person with respect to whom the equivalent-to-spouse credit is being claimed".

**(2)   Subsections 13(4) and (5) are repealed and the following substituted:**

"(4)   For the purpose of computing the tax payable pursuant to this Act for the 2029 and subsequent taxation years by an individual described in paragraph (b) of the description of B in subsection 118(1) of the federal Act who does not claim a spousal credit pursuant to section 12 of this Act for the taxation year, there may be deducted an equivalent-to-spouse credit in an amount C determined in accordance with the following formula:

$C = AP \times TCA$

where:

AP is the appropriate percentage for the taxation year; and

$TCA = SIT - [EI - (0.1 \times SIT)]$

where:

SIT is the amount of the variable TCA calculated for the preceding taxation year and adjusted in accordance with subsection 51(3); and

EI is the greater of:

(a)   $0.1 \times SIT$; and

(b)   the income for the year of the person with respect to whom the equivalent-to-spouse credit is being claimed".

**Section 19 amended**

**6(1)   Clauses 19(4)(b) to (d) are repealed and the following substituted:**

"(b)   for the 2026 taxation year:

$$I = AP \times [(Y + \$500) \times QD]$$

where:

AP is the appropriate percentage for the taxation year;

Y is Y as set out in clause (a) and adjusted in accordance with subsection 51(3); and

QD is the number of children to whom subsection (2) applies;

"(c)   for the 2027 taxation year:

$$I = AP \times [(Y + \$500) \times QD]$$

where:

AP is the appropriate percentage for the taxation year;

Y is Y as determined in accordance with clause (b) and adjusted in accordance with subsection 51(3); and

QD is the number of children to whom subsection (2) applies;

"(d)   for the 2028 taxation year:

$$I = AP \times [(Y + \$500) \times QD]$$

where:

AP is the appropriate percentage for the taxation year;

Y is Y as determined in accordance with clause (c) and adjusted in accordance with subsection 51(3); and

QD is the number of children to whom subsection (2) applies".

**(2)   Subsections 19(5) and (6) are repealed and the following substituted:**

"(5)   Subject to subsections (1.1), (2) and (3), for the purpose of computing the tax payable pursuant to this Act for the 2029 and subsequent taxation years by an individual who is resident in Saskatchewan on the last day of the taxation year, there may be deducted a dependent child credit in an amount I determined in accordance with the following formula:

$$I = AP \times (Y \times QD)$$

where:

AP is the appropriate percentage for the taxation year;

Y is Y for the preceding taxation year and adjusted in accordance with subsection 51(3); and

QD is the number of children to whom subsection (2) applies".

INCOME TAX AMENDMENT ACT, 2025

**Section 20 amended**

**7(1)   Clauses 20(1.2)(b) to (d) are repealed and the following substituted:**

"(b)   for the 2026 taxation year:

$$J = AP \times (Y + \$500)$$

where:

AP is the appropriate percentage for the taxation year; and

Y is Y as set out in clause (a) and adjusted in accordance with subsection 51(3);

"(c)   for the 2027 taxation year:

$$J = AP \times (Y + \$500)$$

where:

AP is the appropriate percentage for the taxation year; and

Y is Y as determined in accordance with clause (b) and adjusted in accordance with subsection 51(3);

"(d)   for the 2028 taxation year:

$$J = AP \times (Y + \$500)$$

where:

AP is the appropriate percentage for the taxation year; and

Y is Y as determined in accordance with clause (c) and adjusted in accordance with subsection 51(3)**".**

**(2)   Subsections 20(1.3) and (1.4) are repealed and the following substituted:**

"(1.3)   For the purpose of computing the tax payable pursuant to this Act for the 2029 and subsequent taxation years by an individual described in subsection (2), there may be deducted a senior supplementary credit in an amount J determined in accordance with the following formula:

$$J = AP \times Y$$

where:

AP is the appropriate percentage for the taxation year; and

Y is Y for the preceding taxation year and adjusted in accordance with subsection 51(3)**".**

**Section 23 amended**

**8(1)   Subsection 23(2.4) is amended by striking out the description of variable TCA and substituting the following:**

"TCA is $13,986 adjusted for the 2026 and subsequent taxation years in accordance with subsection 51(3)**".**

**(2) Subsection 23(2.5) is amended by striking out the description of variable TCA and substituting the following:**

"TCA = [$13,986 adjusted for the 2026 and subsequent taxation years in accordance with subsection 51(3)] − [C − $3,277 adjusted for the 2026 and subsequent taxation years in accordance with subsection 51(3)]

where C is the greater of:

(a) $3,277 adjusted for the 2026 and subsequent taxation years in accordance with subsection 51(3); and

(b) the total of all amounts each of which is an amount paid in the taxation year for the care or supervision of the individual and included in computing a deduction pursuant to section 63, 64, 64.01 or 118.2 of the federal Act for that taxation year".

**Section 39 amended**

**9 Subsection 39(5.2) is amended:**

**(a) in clause (b):**

**(i) by repealing subclause (i) and substituting the following:**

"(i) an amount that is equal to [$429 adjusted in accordance with subsection 51(3)] × 1.05"; and

**(ii) in paragraph (iv)(A) in the portion preceding subparagraph (I) by striking out "[$169 × (1 × F)]" and substituting "[$169 adjusted in accordance with subsection 51(3)]";**

**(b) in clause (c):**

**(i) by repealing subclause (i) and substituting the following:**

"(i) an amount that is equal to [the amount calculated in accordance with subclause (b)(i) and adjusted in accordance with subsection 51(3)] × 1.05"; and

**(ii) in paragraph (iv)(A) by striking out the portion preceding subparagraph (I) and substituting the following:**

"an amount that is equal to [the amount calculated in accordance with paragraph (b)(iv)(A) adjusted in accordance with subsection 51(3)] × 1.05, if:";

**(c) in clause (d):**

**(i) by repealing subclause (i) and substituting the following:**

"(i) an amount that is equal to [the amount calculated in accordance with subclause (c)(i) and adjusted in accordance with subsection 51(3)] × 1.05"; and

**(ii) in paragraph (iv)(A) by striking out the portion preceding subparagraph (I) and substituting the following:**

"an amount that is equal to [the amount calculated in accordance with paragraph (c)(iv)(A) adjusted in accordance with subsection 51(3)] × 1.05, if:".

**Section 39.1 amended**

**10   Subsection 39.1(8) is amended by striking out "**in which**" and substituting "**for which**".**

**New section 39.5**

**11   The following section is added after section 39.4:**

**"Fertility treatment tax credit**

**39.5**(1)   In this section, **'cohabiting spouse'** means cohabiting spouse or common-law partner as defined in section 122.6 of the federal Act.

(2)   An individual or an individual's cohabiting spouse is eligible to make a claim for a fertility treatment tax credit as set out in this section only if that individual or individual's cohabiting spouse, as the case may be, was resident in Saskatchewan on the last day of the taxation year.

(3)   Subject to subsections (4) to (9), an individual or the individual's cohabiting spouse may claim a one-time fertility treatment tax credit with respect to fertility expenses determined in accordance with paragraph 118.2(2)(v) of the federal Act.

(4)   For greater certainty and subject to subsections (5) to (9), fertility expenses mentioned in subsection (3) include deemed expenses mentioned in subsections 118.2(2.2) and (2.21) of the federal Act, as the case may be.

(5)   Subject to subsections (6) to (9), for the 2025 and subsequent taxation years, an individual's fertility treatment tax credit is the lesser of:

(a)   $10,000; and

(b)   50% of the total of all of the amounts each of which is a medical expense of the individual, or of the individual's cohabiting spouse, as determined in accordance with paragraph 118.2(2)(v) of the federal Act that was paid in the taxation year.

(6)   Subject to subsections (7) to (9), an individual or the individual's cohabiting spouse may include in the claim for the tax credit set out in this section the fertility expenses incurred in any 12-month period ending in the taxation year for which the tax credit is being claimed.

(7)   Subject to subsections (8) and (9), an individual whose cohabiting spouse makes a claim for a tax credit pursuant to this section for a taxation year is not eligible to make a claim for a tax credit pursuant to this section for that same taxation year.

(8)   An amount that is mentioned in clause (5)(b) is not to be included in a claim for a tax credit made pursuant to this section if the individual or the individual's cohabiting spouse is eligible to be reimbursed for that amount under a private insurance or similar health care plan.

(9)   The following are not eligible to be included in a claim for a tax credit made pursuant to this section:

(a)   expenses incurred with respect to the reversal of an elective sterilization procedure;

(b)   travel expenses;

(c)   an amount paid or payable to a fertility clinic, or donor bank, outside Saskatchewan;

(d)   an amount paid or payable for fertility treatment services provided to the individual or to the individual's cohabiting spouse by a health care professional, public or licensed clinic or public or licensed hospital outside Saskatchewan, including for any medication prescribed by a health care professional outside Saskatchewan".

**Section 42 amended**

**12   Clause 42(1)(a) is amended by striking out** "sections 18, 19.11, 19.2, 19.3, 19.4, 19.5, 21, 22, 24, 25, 27, and 28" **and substituting** "sections 18, 19.11, 19.12, 19.2, 19.3, 19.4, 19.5, 21, 22, 24, 25, 27, 28 and 39.5".

**Section 44 amended**

**13   Subclause 44(1)(b)(i) is amended by striking out** "sections 18, 19.11, 19.2, 19.3, 19.4, 19.5, 21, 22, 24, 25, 27, and 28" **and substituting** "sections 18, 19.11, 19.12, 19.2, 19.3, 19.4, 19.5, 21, 22, 24, 25, 27, 28 and 39.5".

**Section 45 amended**

**14   Section 45 is amended by striking out** "Sections 11 to 18 , 19.11, 19.2, 19.3, 19.4, 19.5, 22, 25 and 29" **and substituting** "Sections 11 to 18 , 19.11, 19.12, 19.2, 19.3, 19.4, 19.5, 22, 25, 29 and 39.5".

**Section 50 amended**

**15   Section 50 is amended by striking out** "sections 18, 19.11, 19.2, 19.3, 19.4, 19.5 and 21 to 28, subsection 29(3) and section 39.3" **and substituting** "sections 18, 19.11, 19.12, 19.2, 19.3, 19.4, 19.5, 21 to 28, subsection 29(3) and sections 39.3 and 39.5".

**Section 64.6 amended**

**16   The following clause is added after clause 64.6(10)(b):**

"(b.1)   the minister shall not consider any application pursuant to subsection (4) if the SCII certificate was issued as a result of an application made pursuant to section 5 of *The Saskatchewan Commercial Innovation Incentive (Patent Box) Act* after June 30, 2027".

**Section 67.2 amended**

**17(1)   The following subsection is added after subsection 67.2(4):**

"(4.1)   An application pursuant to subsection (3) must be made within 3 years after the first taxation year for which the person applying for the rebate intends to claim a rebate".

**(2)   Clause 67.2(5)(b) is amended in the formula by striking out the description of the variable TB and substituting the following:**

"TB is the sum of all tax credit amounts, each of which is set out on an STSI tax credit certificate".

**New section 67.3**

**18   The following section is added after section 67.2:**

"**Small and Medium Enterprise (SME) Investment Tax Credit**

**67.3**(1)   In this section:

(a)   **'amalgamation'** means an amalgamation as defined in subsection 87(1) of the federal Act;

(b)   **'eligible taxpayer'** means a person that has been issued an SMEI tax credit certificate;

(c)   **'rebate'** means the amount determined for a taxation year pursuant to subsection (6);

(d)   **'SMEI tax credit certificate'** means a certificate issued for a taxation year pursuant to section 10 of *The Small and Medium Enterprise (SME) Investment Tax Credit Act* by the minister responsible for the administration of that Act;

(e)   **'winding-up'** means the winding-up of a corporation to which subsection 88(1) of the federal Act applies.

(2)   The minister may establish any procedures that the minister considers appropriate with respect to the manner in which the rebate determined in accordance with subsection (6) is to be claimed.

(3)   An eligible taxpayer that intends to apply for a rebate must submit to the minister a copy of its SMEI tax credit certificate for the taxation year and, for each taxation year in which the taxpayer wishes to claim a rebate, the eligible taxpayer must submit, in a form acceptable to the minister:

(a)   a copy of the eligible taxpayer's full income tax return, including all schedules;

(b)   the eligible taxpayer's Canada Revenue Agency notice of assessment or notice of reassessment for that taxation year; and

(c)   any other information and records that the minister may require in order to determine the amount of the rebate.

(4)   On receipt of an application pursuant to subsection (3), the minister may:

(a)   if the minister is satisfied that the person applying for the rebate for a taxation year is an eligible taxpayer and has complied with this section, grant a rebate equal to the amount of the taxpayer's rebate determined pursuant to subsection (6) for the taxation year; or

(b)   if the minister is satisfied that the person applying for the rebate for a taxation year is not entitled to a rebate, send a written notice of the determination, and the reasons for the determination, to that person to that effect.

(5)   An application pursuant to subsection (3) must be made within 3 years after the first taxation year for which the eligible taxpayer intends to claim a rebate.

(6)   Subject to subsection (7), the amount of an eligible taxpayer's rebate for a taxation year with respect to an SMEI tax credit certificate issued to the eligible taxpayer is equal to the lesser of:

(a)   the taxpayer's tax otherwise payable pursuant to this Act for the taxation year; and

(b)   the amount R, if it is positive, calculated in accordance with the following formula:

$$R = TB - PD$$

where:

TB is the sum of all tax credit amounts, each of which is set out on an SMEI tax credit certificate; and

PD is the sum of all amounts, each of which is an amount rebated with respect to the SMEI tax credit certificate pursuant to this section for a preceding taxation year.

(7)   Notwithstanding any other provision of this section:

(a)   the amount of a tax credit allowed with respect to an SMEI tax credit certificate is required to be rebated to the eligible taxpayer for the taxation year with respect to which the SMEI tax credit certificate was issued to the eligible taxpayer to the extent that the taxpayer has tax otherwise payable in the taxation year against which the amount of the tax credit can be rebated;

(b)   no rebate is payable:

(i)   for a taxation year before 2025; or

(ii)   for a taxation year after 2034;

(c)   no rebate for a taxation year with respect to an SMEI tax credit certificate shall be provided that exceeds $140,000;

(d)   no rebate for a taxation year with respect to an SMEI tax credit certificate shall be provided after the sixth taxation year following the year in which the SMEI tax credit certificate was issued;

(e)   the minister shall not consider any application pursuant to subsection (3) in any of the following circumstances:

(i)   the application is with respect to an SMEI tax credit certificate issued:

(A)   for a taxation year other than the 2025 through 2028 taxation years; or

(B)   for any amount of equity capital raised by an eligible business in accordance with *The Small and Medium Enterprise (SME) Investment Tax Credit Act* during the period commencing on July 1, 2025 and ending on June 30, 2028 that exceeds $4,000,000;

        (ii)   the investment in an eligible business on which the application is based is:

            (A)   made after June 30, 2028;

            (B)   in an amount that is:

                (I)   in the case of an individual applicant, less than $25,000; or

                (II)   in the case of an applicant that is a corporation, less than $50,000; or

            (C)   made after the minister responsible for the administration of *The Small and Medium Enterprise (SME) Investment Tax Credit Act*, by order in accordance with section 11 of that Act, suspends the issuance of tax credit certificates because the $7,000,000 annual limit on money forgone by way of the tax credit authorized by that Act is taken up;

        (iii)   a transfer of an equity share for which an SMEI tax credit certificate has been issued to the eligible taxpayer was registered within 3 years after the date of issue of that share by the eligible business; and

    (f)   if an SMEI tax credit certificate is revoked pursuant to section 10 of *The Small and Medium Enterprise (SME) Investment Tax Credit Act*, the minister may terminate the person's eligibility for a rebate for all subsequent taxation years.

(8)   For the purposes of calculating the rebate of a new corporation that is the result of an amalgamation, the new corporation is deemed to be the continuation of each of its predecessor corporations if one of its predecessor corporations was entitled to a rebate, any portion of which was not rebated to that predecessor corporation in any taxation year.

(9)   For the purpose of calculating the rebate of a parent corporation a subsidiary of which has been wound up, the parent corporation is deemed to be a continuation of its subsidiary if the subsidiary corporation was entitled to a rebate, any portion of which was not rebated to the subsidiary corporation in any taxation year.

(10)   The minister shall initially determine the amount of the rebate payable pursuant to this section to an eligible taxpayer for a taxation year by reference to the most recent assessment of tax payable by the eligible taxpayer for the taxation year pursuant to this Act.

(11)  If, after an initial determination has been made pursuant to subsection (10), the federal minister issues any assessment or reassessment of the amount of tax payable or paid by the eligible taxpayer for the taxation year pursuant to this Act:

(a)  the eligible taxpayer must submit to the minister each subsequent notice of assessment or notice of reassessment within 3 months after the assessment or reassessment; and

(b)  the minister may make any adjustments to the amount of the eligible taxpayer's rebate determined pursuant to subsection (10) that may be necessary to reflect any subsequent assessment or reassessment issued by the federal minister.

(12)  If the minister acts pursuant to subsection (11), the minister shall:

(a)  pay to the eligible taxpayer any additional rebate to which the taxpayer is entitled pursuant to this section for the taxation year, without interest; or

(b)  serve a written demand on the eligible taxpayer for the repayment of the rebate or the excess amount of the rebate to which the taxpayer is not entitled for the taxation year.

(13)  If, after a rebate pursuant to this section is paid to an eligible taxpayer, it is determined that the taxpayer received a rebate to which the taxpayer is not entitled or received an amount greater than the amount of the rebate to which the taxpayer is entitled or if a written demand is served on the taxpayer pursuant to clause (12)(b), the taxpayer shall:

(a)  repay the amount of the rebate or the excess amount, as the case may be, to the minister; and

(b)  pay interest to the minister on the amount of the rebate or the excess amount, as the case may be, computed pursuant to this Act as if the amount or excess were tax payable pursuant to this Act from the day on which the amount or the excess amount was paid to the taxpayer to the day on which it is repaid to the minister.

(14)  Notwithstanding clause (13)(b), interest is not payable by an eligible taxpayer if the amount of the rebate or the excess amount as determined pursuant to subsection (11) is the result of the eligible taxpayer claiming a deduction pursuant to section 111 of the federal Act with respect to a loss for a subsequent taxation year.

(15)  A rebate overpayment mentioned in subsection (13) is a debt due to the Crown in right of Saskatchewan and may be recovered:

(a)  as if it were a tax pursuant to Part III of *The Revenue and Financial Services Act*; or

(b)  in any other manner authorized by law".

**Section 68 amended**

**19    Subsection 68(3) is amended by adding ", 67.3" after "67.2".**

**New sections 139.1 and 139.2**

**20    The following sections are added after section 139:**

**"Immunity**

**139.1**    No action or proceeding lies or shall be commenced against the Crown in right of Saskatchewan, the minister, the ministry or any officer or employee or administrator or agent of the minister if that person is acting pursuant to the authority of this Act or the regulations, for anything in good faith done, caused or permitted or authorized to be done, attempted to be done or omitted to be done by that person or by any of those persons pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations.

**"Confidentiality**

**139.2**(1)    Except as provided in this section and sections 131 and 131.1, the minister shall not disclose any information that comes to the knowledge of the minister in the exercise of the powers, performance of the duties or carrying out of the functions of the minister pursuant to this Act.

(2)    Subsection (1) applies, with any necessary modification, to the officers, employees, administrators and agents of the minister.

(3)    If, in the opinion of the minister, there is evidence of the commission of an offence against an Act, a regulation, an Act of the Parliament of Canada or a regulation made pursuant to an Act of the Parliament of Canada, the minister may disclose to the Attorney General for Saskatchewan or the Attorney General of Canada information that relates to the commission of the offence**".**

**Coming into force**

**21**(1)    Subject to subsections (2), (3) and (4), this Act comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2025.

(2)    Section 16 comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2017.

(3)    Subsection 17(1) and section 18 come into force on July 1, 2025.

(4)    Subsection 17(2) comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2018.

FIRST SESSION

# Thirtieth Legislature

SASKATCHEWAN

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## BILL

No. 13

An Act to amend *The Income Tax Act, 2000*

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Received and read the

First time

Second time

Third time

And passed

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Honourable Jim Reiter

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