B I L L

No. 33

An Act to amend *The Tobacco Tax Act, 1998*

(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 Tobacco Tax Amendment Act, 2021*.

SS 1998, c T-15.001 amended

2 *The Tobacco Tax Act, 1998* is amended in the manner set forth in this Act.

Section 2 amended

3 The following clause is added after clause 2(e.2):

"(e.3) **'heated tobacco product'** means, subject to the regulations, a product containing tobacco that is designed to be heated, without combusting, to produce a vapour for inhalation**".**

Section 3 amended

4 Subsection 3(2) is amended:

(a) by adding the following clause after clause (b.1):

"(b.2) on every unit of heated tobacco product, 20.5¢**"; and**

(b) in clause (c) by striking out "or smokeless tobacco products**" and substituting "**, smokeless tobacco products or heated tobacco products**".**

Section 11 amended

5 The following subsection is added after subsection 11(7):

"(8) Subject to subsections (1), (2), (3), (4) and (7), no person shall be in possession of, or authorize or cause another person to be in possession of, unmarked tobacco that is not black stock tobacco unless that person establishes that the person is an importing consumer and provides evidence that the person has paid, with respect to that unmarked tobacco, the required tax**".**

New section 11.1

6 The following section is added after section 11:

"Possession limits re marked tobacco

11.1 No person shall possess more than the prescribed amount of marked tobacco unless the person establishes that the person, in accordance with this Act or the regulations:

(a) holds a valid licence to do so;

(b) possesses tobacco on behalf of any person mentioned in clause (a);

(c) is an exempt sale retailer; or

(d) is otherwise authorized to sell tobacco at retail**".**

New section 33.3

7 The following section is added after section 33.2:

"Immunity

33.3 No action or proceeding lies or shall be commenced against the Crown, the minister, the ministry over which the minister presides 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**".**

Section 34 amended

8 Section 34 is amended:

(a) by adding the following clause after clause (a.1):

"(a.2) respecting the definition of 'heated tobacco product'**"; and**

(b) by adding the following clause after clause (j.3):

"(j.4) for the purposes of section 11.1, prescribing the possession limit for marked tobacco**".**

Coming into force

9 This Act comes into force on June 1, 2021.

FIRST SESSION

Twenty-ninth Legislature

SASKATCHEWAN

B I L L

No. 33

An Act to amend *The Tobacco Tax Act, 1998*

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
2021