B I L L

No. 34

An Act to amend *The Fuel Tax Act, 2000* and to make consequential amendments to other Acts

(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 Fuel Tax Amendment Act, 2021*.

SS 2000, c F-23.21 amended

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

New long title

3 The long title is struck out and the following substituted:

"An Act respecting a Tax on Fuel and the making of Certain Charges for Road Use".

Section 1 amended

4 Section 1 is amended by striking out "*The Fuel Tax Act, 2000***" and substituting "***The Fuel Tax and Road Use Charge Act***".**

Section 2 amended

5 Section 2 is amended:

(a) in clause (a) in the portion preceding subclause (i) by adding ", except where otherwise provided,**" after "**means**";**

(b) by adding the following clause after clause (c):

"(c.1) **'electric vehicle'** means a battery electric vehicle that:

(i) is powered solely by an electric motor drawing current from a rechargeable energy storage system for which the recharge energy can be drawn from a source that is not on board the vehicle; and

(ii) does not have an on-board combustion engine-generator system as a means of providing electrical energy**"; and**

(c) in clause (i) by striking out "*The Education and Health Tax Act***" and substituting "***The Provincial Sales Tax Act***".**

New Part III.1

6 The following Part is added after section 31:

"PART III.1

Road Use Charge on Electric Vehicles

"Definitions for Part

31.1 In this Part:

(a) **'administrator'** means the administrator within the meaning of *The Traffic Safety Act*;

(b) **'consumer'** means the owner of an electric vehicle;

(c) **'owner'**, with respect to an electric vehicle, means the owner within the meaning of *The Traffic Safety Act*.

"Road use charge

31.2(1) Every consumer to whom a certificate of registration is issued by the administrator pursuant to *The Traffic Safety Act* shall pay to the minister an annual road use charge at the prescribed time and in the prescribed amount.

(2) The annual road use charge imposed by subsection (1) is deemed to be a tax for the purposes of this Act, *The Financial Administration Act, 1993*, *The Fuel Tax Accountability Act* and *The Revenue and Financial Services Act*.

"Agreements respecting collection of road use charge

31.3 The minister may enter into an agreement with the administrator respecting the collection and remittance of the annual road use charge mentioned in section 31.2, the processing of refunds and credits mentioned in section 31.5 and the administration and enforcement of this Part.

"Remittance of road use charge

31.4 Subject to the regulations, the administrator shall remit the charges collected pursuant to this Part to the minister in accordance with the terms of any agreement entered into pursuant to section 31.3.

"Tax recovery and credit

31.5(1) If a consumer has paid the annual road use charge with respect to an electric vehicle and cancels the registration of the vehicle in the year to which the certificate of registration applies, the administrator may, subject to subsection (4), provide a refund or credit to the consumer.

(2) A consumer who wishes to obtain a refund or credit mentioned in subsection (1) shall apply to the administrator in accordance with the regulations.

(3) The administrator may, subject to the regulations, impose conditions with which the consumer mentioned in subsection (2) must comply before the administrator provides a refund or credit.

(4) Sections 15 and 16 apply, with any necessary modification, to any refund or credit that is provided pursuant to this section**".**

Section 35 amended

7 Subsection 35(1) is repealed and the following substituted:

"(1) The minister or an enforcement officer may serve a written demand on any person, including a trustee or a director, officer or employee of a corporation, requiring that person to produce any records or property in that person's control that relate to:

(a) the importation, export, storage, consumption, transportation, sale, blending or marking of fuel; or

(b) the acquisition or disposal of an electric vehicle**".**

New section 50.1

8 The following section is added after section 50:

"Immunity

50.1 No action or proceeding lies or shall be commenced against the Crown, the minister, the ministry over which the minister presides, the administrator, or any officer or employee or agent of the minister or administrator, 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 51 amended

9 The following clauses are added after clause 51(1)(x):

"(x.1) for the purposes of subsection 31.2(1):

(i) prescribing a table of annual road use charges payable with respect to any electric vehicle or class of electric vehicles; and

(ii) prescribing the time for payment of annual road use charges;

"(x.2) for the purposes of section 31.4, respecting the remittance of road use charges collected;

"(x.3) for the purposes of section 31.5, respecting the application for and the provision of refunds and credits**".**

SS 1993, c F-13.4, section 18.1 amended

10 Clause 18.1(1)(b) of *The Financial Administration Act, 1993* is amended:

(a) in the portion preceding subclause (i) by striking out "*The Fuel Tax Act, 2000***" and substituting "***The Fuel Tax and Road Use Charge Act***"; and**

(b) in subclause (iv) by striking out "*The Fuel Tax Act, 2000***" and substituting "***The Fuel Tax and Road Use Charge Act***".**

SS 1983, c R-22.01, section 47 amended

11 Subsection 47(1) of *The Revenue and Financial Services Act* is amended:

(a) in subclause (a)(v) by striking out "subsection 9(1) of *The Fuel Tax Act, 2000*** and substituting "**subsection 9(1) or section 32.4 of *The Fuel Tax and Road Use Charge Act*";**

(b) by repealing subclause (e)(iv) and substituting the following:

"(iv) *The Fuel Tax and Road Use Charge Act*"; **and**

(c) by repealing subclause (g)(iv) and substituting the following:

"(iv) a consumer as defined in section 2 or 31.1 of *The Fuel Tax and Road Use Charge Act*".

Coming into force

12 This Act comes into force on October 1, 2021.

FIRST SESSION

Twenty-ninth Legislature

SASKATCHEWAN

B I L L

No. 34

An Act to amend *The Fuel Tax Act, 2000* and to make consequential amendments to other Acts

---

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