B I L L

No. 44

An Act to amend *The Corporation Capital Tax Act*

(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 Corporation Capital Tax Amendment Act, 2021*.

SS 1979-80, c C-38.1 amended

2 *The Corporation Capital Tax Act* is amended in the manner set forth in this Act.

Section 2 amended

3 Section 2 is amended:

(a) in clause (c) by striking out "department**" and substituting "**ministry**";**

(b) by repealing clause (j);

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

"(o.1) **'ministry'** means the ministry over which the minister presides**"; and**

(d) in subclause (x.1)(ii) by adding "and all its associated corporations**" after "**affiliated persons**".**

Section 13.1 amended

4 Subsection 13.1(2) is amended:

(a) in the portion preceding clause (a) by adding "and all its associated corporations**" after "**affiliated persons**"; and**

(b) in clause (a) by adding "and for all its associated corporations**" after "**affiliated persons**".**

Section 24.1 amended

5 Section 24.1 is amended:

(a) in the portion preceding clause (a) by striking out "department and of the Department of Industry and Resources**" and substituting "**ministry and of the Ministry of Energy and Resources**";**

(b) in clause (a) by striking out "department**" and substituting "**ministry**"; and**

(c) in clause (b) by striking out "department**" and substituting "**ministry**".**

New section 24.2

6 The following section is added after section 24.1:

"Certain actions and rights extinguished

24.2(1) No action or proceeding based on any claim for loss or damage resulting from the enactment or application of *The Corporation Capital Tax Amendment Act, 2021* lies or shall be commenced against:

(a) the Crown;

(b) a member or former member of the Executive Council; or

(c) any employee or agent or former employee or agent of the Crown.

(2) Every claim for loss or damage resulting from the enactment of *The Corporation Capital Tax Amendment Act, 2021* is extinguished**".**

Coming into force

7(1) Subject to subsection (2), this Act comes into force on assent.

(2) Clause 3(d) and sections 4 and 6 come into force on assent, but are retroactive and are deemed to have been in force on and from April 1, 2005.

SECOND SESSION

Twenty-ninth Legislature

SASKATCHEWAN

B I L L

No. 44

An Act to amend *The Corporation Capital Tax Act*

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