

BILL

No. 156

An Act to amend *The Tobacco Tax Act, 1998* and to make related amendments to *The Fuel Tax and Road Use Charge Act*

(Assented to _____)

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

PART 1 Preliminary Matters

Short title

1 This Act may be cited as *The Tobacco Tax Amendment Act, 2024*.

PART 2 Amendments to *The Tobacco Tax Act, 1998*

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 **Section 2 is amended:**

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

“(i) an employee of the ministry over which the minister presides who is designated pursuant to section 29 as a revenue investigator”;

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

“(h.2) ‘**manufacturer**’ means a person who manufactures, fabricates or produces tobacco for distribution, sale or storage in Saskatchewan”;

(c) **by adding the following clause after clause (k):**

“(k.1) ‘**person**’ means a person as defined in *The Revenue and Financial Services Act*”;

(d) **by adding the following clauses after clause (m):**

“(m.01) ‘**retail sale**’ means a sale of tobacco to a consumer for the purposes of consumption and not for resale;

“(m.02) ‘**retailer**’ means a person who sells or offers for sale, in Saskatchewan, tobacco to a consumer”; **and**

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(e) by adding the following clauses after clause (p):

“(q) ‘**vendor**’ means any person who sells tobacco or offers to keep tobacco for sale, in Saskatchewan, either by wholesale or by retail sale, and includes an exempt sale retailer;

“(r) ‘**vendor’s licence**’ means a licence issued to a vendor pursuant to section 10;

“(s) ‘**wholesale**’, with respect to a sale of tobacco, means a sale to a person for the purpose of resale”.

New section 8.2**4 The following section is added after section 8.1:****“Vendors to have licence**

8.2(1) No vendor shall sell any tobacco in Saskatchewan at wholesale or at a retail sale unless the vendor holds a licence to do so issued by the minister and that licence is valid at the time of the wholesale or retail sale.

(2) A person who is issued a vendor’s licence must:

(a) keep a copy of the vendor’s licence at every place of business specified on the licence; and

(b) present the licence for inspection when requested to do so by the minister or an enforcement officer”.

New section 9**5 Section 9 is repealed and the following substituted:****“Application for licence or permit**

9 Any person who wishes to obtain a licence or permit to manufacture tobacco products, import tobacco into Saskatchewan or sell or offer to keep tobacco for sale shall:

(a) submit an application to the minister for the licence or permit in a form and manner acceptable to the minister; and

(b) provide any information that the minister may request within the period determined by the minister”.

Section 10 amended**6 The following subsections are added after subsection 10(4):**

“(5) A licence issued pursuant to this section is not transferable.

“(6) The minister may refuse to issue a vendor’s licence with respect to a location to which a prohibition order made in relation to tobacco pursuant to *The Tobacco and Vapour Products Control Act* applies”.

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New sections 10.1 and 10.2

7 The following sections are added after section 10:**“Prohibitions against selling tobacco without licence****10.1** No person shall sell or offer to sell tobacco:

- (a) at retail in Saskatchewan unless the person is authorized to sell tobacco at retail by a vendor’s licence;
- (b) at wholesale in Saskatchewan unless the person is authorized to sell tobacco at wholesale by a vendor’s licence;
- (c) for resale to any person who is not authorized to sell tobacco by a vendor’s licence; or
- (d) at or from any location in Saskatchewan with respect to which the person’s vendor’s licence has been suspended or cancelled.

“Prohibition against acquiring tobacco for resale

10.2 Unless authorized by the minister, a person must not acquire in Saskatchewan tobacco for resale other than from a person who holds a vendor’s licence to sell tobacco at wholesale”.

Section 11 amended

8 Subsection 11(2) is amended in the portion preceding clause (a) by striking out “or licensed importer” and substituting “, licensed importer or licensed vendor”.

Section 16 amended

9 Section 16 is amended:

- (a) by renumbering it as subsection 16(1); and
- (b) by adding the following subsection after subsection (1):

“(2) The minister may, subject to section 17, suspend or cancel a vendor’s licence with respect to a specific place of business to which that licence applies”.

New section 16.1

10 The following section is added after section 16:**“Prohibition order re *The Tobacco and Vapour Products Control Act***

16.1 The minister, on receiving a copy of a prohibition order made in relation to tobacco pursuant to section 23 of *The Tobacco and Vapour Products Control Act*, may, if a person has a vendor’s licence applicable to a location specified in the order, suspend or cancel the licence for the location, and the period, specified in the order”.

Section 25 amended

11(1) The following subsection is added after subsection 25(1.1):

- “(1.2) The minister or an enforcement officer may seize tobacco and the packages in which the tobacco is kept if:
- (a) the amount of the tobacco found by the minister or enforcement officer is more than the prescribed amount; and

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(b) the tobacco:

(i) is held for sale at retail in Saskatchewan by a person who is not authorized, by a vendor's licence or is not in compliance with the regulations as required by section 10, to sell tobacco at retail;

(ii) was acquired for the purpose of sale at retail in Saskatchewan from a person who is not authorized by a vendor's licence, as required by subsection 8.2(1), to sell tobacco at wholesale; or

(iii) is held for sale at retail in Saskatchewan by a person at a location whose licence has been cancelled or suspended pursuant to section 16 or 16.1".

(2) Subsection 25(2) is amended by striking out "unmarked".

(3) Subsection 25(3) is amended by striking out "unmarked" wherever it appears.

(4) Subsection 25(5) is amended by striking out "unmarked" wherever it appears.

(5) Subsection 25(6) is amended in the portion preceding clause (a) by striking out "unmarked" wherever it appears.

(6) Subsection 25(7) is repealed and the following substituted:

"(7) Tobacco seized pursuant to this section is forfeited to the Crown if, after 60 days after the date of the seizure, the person from whom the tobacco was seized does not apply to a provincial court judge for an order to restore the tobacco to the person".

(7) Subsection 25(8) is amended by striking out "unmarked".

(8) The following subsection is added after subsection 25(8):

"(9) The minister or enforcement officer is not liable for loss or damage arising from the deterioration or destruction of anything seized pursuant to this Act during the period it is under a seizure pursuant to this Act".

New section 25.1

12 The following section is added after section 25:

"Report of seizures

25.1 If tobacco is seized by an enforcement officer who is not an employee of the ministry over which the minister presides, the enforcement officer must report in writing to the minister the particulars of the seizure as soon as is reasonably practicable, but no later than 30 days after the seizure".

New section 29

13 Section 29 is repealed and the following substituted:

"Designation of revenue investigators

29 The minister may designate any employee of the ministry over which the minister presides as a revenue investigator".

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Section 34 amended

14 Subsection 34(1) is amended:**(a) by adding the following clause after clause (l):**

“(l.1) for the purposes of subsection 25(1.2), prescribing the amount of tobacco in excess of which the minister or an enforcement officer may seize the tobacco and the packages in which the tobacco is kept”; **and**

(b) in clause (m.3) in the portion preceding subclause (i) by adding “or at wholesale, or to import or manufacture tobacco” after “retail”.

PART 3

Amendments to *The Fuel Tax and Road Use Charge Act*

SS 2000, c F-23.21 amended

15(1) *The Fuel Tax and Road Use Charge Act* is amended in the manner set forth in this section.

(2) Subclause 2(d)(i) is repealed and the following substituted:

“(i) an employee of the ministry over which the minister presides who is designated pursuant to section 49 as a revenue investigator”.

(3) Section 49 is repealed and the following substituted:**“Designation of revenue investigators**

49 The minister may designate an employee of the ministry over which the minister presides as a revenue investigator”.

PART 4

Coming into Force

Coming into force

16 This Act comes into force on October 1, 2024.

FOURTH SESSION

Twenty-ninth Legislature

SASKATCHEWAN

BILL

No. 156

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make related amendments to *The Fuel Tax and
Road Use Charge Act*

Received and read the

First time

Second time

Third time

And passed

Honourable Donna Harpauer
