BILL

No. 633

An Act to amend *The Provincial Sales Tax Act*

(Assented to)

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

Short title

1 *The Provincial Sales Tax Amendment Act, 2026.*

RSS 1978, c P-34.1 amended

2 *The Provincial Sales Tax Act* is amended in the manner set forth in this Act.

Section 8 amended

3 The following clauses are inserted into subsection 8(1) in alphabetical order:

"(f.1) clothing for children under the age of 16;**" and**

"(r.1) food purchased in grocery stores, including:

(i) ready-to-eat meals including rotisserie chickens, chili, and soup;
(ii) pre-packaged salads;
(iii) mixed and salted nuts;
(iv) muffins;
(v) granola bars;
(vi) protein and energy bars;
(vii) fruit juices and yogurt drinks;
(viii) sandwiches and wraps;
(ix) cheese, meats, fruits and vegetables when packaged as a platter;
(x) any other foods as prescribed in the regulations by the Lieutenant Governor in council**".**

Coming into force

4 This Act comes into force on Assent.

THIRD SESSION

Thirtieth Legislature

SASKATCHEWAN

BILL

No. 633

An Act to amend the Provincial Sales Tax Act

Received and read the

First time

Second time

Third time

And Passed

Mr. Trent Wotherspoon

Printed under the authority of
The Speaker of the Legislative Assembly
of Saskatchewan
2026