# STANDING COMMITTEE ON CROWN AND CENTRAL AGENCIES

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**STANDING COMMITTEE ON CROWN AND CENTRAL AGENCIES**

Doug Steele, Chair
Cypress Hills

Erika Ritchie, Deputy Chair
Saskatoon Nutana

Chris Beaudry
Kelvington-Wadena

Terri Bromm
Carrot River Valley

Brad Crassweller
White City-Qu'Appelle

Don McBean
Saskatoon Chief Mistawasis

Jordan McPhail
Cumberland

[The committee met at 16:04.]

**Chair Steele**: — Okay, welcome everyone to the Standing Committee on Crown and Central Agencies. I'm Doug Steele; I'm the Chair. Chris Beaudry is here; Terri Bromm is here; Brad Crassweller is here; Don McBean is here; Jordan McPhail; and we have a substitution for Erika Ritchie, is Trent Wotherspoon. Okay.

Okay, I'd like to table the following documents. Okay, here we go: CCA 8-30, Crown Investments Corporation of Saskatchewan: Report of public losses, January 1st, 2025 to March 31st, 2025; CCA 9-30, Saskatchewan Liquor and Gaming Authority: Responses to questions raised at the May 6th, 2025 meeting; CCA 10-30, Crown Investments Corporation of Saskatchewan: Report of public losses, April 1st, 2025 to June 30th, 2025; CCA 11-30, Crown Investments Corporation of Saskatchewan: 2024-25 CIC and subsidiary Crowns payee disclosure report; CCA 12-30, Crown Investments Corporation of Saskatchewan: Report of public losses, 1st, 2025 to September 30th 2025.

I would like to advise the committee that pursuant to rule 145(1), the following documents were committed to our committee: Crown Investments Corporation of Saskatchewan: 2024-25 annual report and CIC Asset Management Inc. financial statements for the year ended March 31st, 2025; Saskatchewan Gaming Corporation: 2024-25 Saskatchewan Gaming Corporation financial statements and SGC Holdings Inc. financial statements for year ended March 31st, 2025; Lotteries and Gaming Saskatchewan Corporation: 2024-25 annual report and LGS Holdings Inc. financial statements for the year ended March 31st, 2025; SaskEnergy: 2024-25 annual report; SaskEnergy: 2024-25 SaskEnergy Incorporated and subsidiaries financial statements; Saskatchewan Government Insurance Superannuation Plan: 2024 annual report; SGI Canada: 2024-25 annual report; Saskatchewan Auto Fund: 2024-25 annual report; SGI Canada Insurance Services Ltd.: 2024 annual report; Coachman Insurance Company: 2024 annual report; Saskatchewan Power Corporation: 2024-25 annual report; NorthPoint Energy Solutions Inc.: 2024-25 financial report; Power Corporation superannuation plan: 2024 annual report; SaskTel: 2024-25 annual report; Saskatchewan Telecommunications financial statement for the year ending March 31st, 2025; Saskatchewan Telecommunications International Inc.: Financial statement for the year end March 31st, 2025; Saskatchewan Telecommunications pension plan: Annual report for the year ending March 31st, 2025; Saskatchewan Water Corporation: 2024-25 annual report.

The following Provincial Auditor's chapters have also been committed to the committee: 2024 report volume 2, chapter 14 "SaskPower — Transitioning to Low and Non-emitting Energy Sources"; 2025 report volume 1, chapter 20 "SaskPower — Planning the Shut Down and Decommissioning of Boundary Dam."

Committee members, earlier this spring the committee met to consider a list of recommendations for the candidates for the audit committee of Saskatchewan. We have received new correspondence from the Standing Committee on Public Accounts relating to the recommendations on the additional candidate.

Committee members, do we need to go into camera to discuss the nominee? No? Seeing none. Okay. Okay, here we go. So that's fine. We're not doing that. I will now ask a member to move that we concur with the recommended candidate. I recognize MLA [Member of the Legislative Assembly] Crassweller.

**Brad Crassweller**: — Thank you, Mr. Chair. I'll move the motion here:

> That the Standing Committee on Crown and Central Agencies concur with the candidate selected by the Standing Committee on Public Accounts to serve on the audit committee of Saskatchewan; and
>
> That the Chair send a letter confirming agreement with the selection of the candidate.

**Chair Steele**: — MLA Crassweller has moved:

> That the Standing Committee on Crown and Central Agencies concur with the candidate selected by the Standing Committee on the Public Accounts to serve on the audit committee of Saskatchewan; and
>
> That the Chair send a letter confirming agreement with the selection of the candidate.

Is this motion agreed to?

**Some Hon. Members**: — Agreed.

**Chair Steele**: — Agreed? Thank you. Carried.

## Bill No. 25 — *The Income Tax (Miscellaneous) Amendment Act, 2025*

**Clause 1**

**Chair Steele**: — At this time, we will move on to the rest of the business on the agenda. Today the committee will be considering Bill No. 25, *The Income Tax (Miscellaneous) Amendment Act, 2025*. We will begin on the consideration with clause 1, short title.

Minister Reiter is here with his officials. As a reminder to the officials, please state your name for records before speaking and please do not touch the microphones. The Hansard operator will turn them on and off for you as you speak.

Minister Reiter, please introduce your officials and make your opening comments.

**Hon. Jim Reiter**: — Thank you, Mr. Chair. I have with me today Max Hendricks, who is the deputy minister of Finance; and also Sheri Lucas, who is the executive director of the fiscal policy branch.

I'll just quickly read some opening comments into the record, and then we'll go to questions.

Mr. Chair, these proposed amendments support the delivery of the key election platform commitment, a new initiative that was announced in our '25-26 provincial budget. The changes further reflect our government's continued focus on making life more affordable for families. They ensure that our tax system remains aligned with the Canada Revenue Agency administrative requirements.

This initiative is a significant step to support those individuals and families in Saskatchewan who are facing the challenges of infertility. This credit will cover 50 per cent of eligible fertility treatment costs and related prescription drugs up to a maximum benefit of $10,000 per individual. This tax credit is fully refundable, meaning anyone can claim its benefits regardless of their income level.

This proposed legislation includes some minor amendments at the request of the Canada Revenue Agency. These amendments will ensure that they have the legislative authority to administer the fertility treatment tax credit and the legal basis to issue a refund payment of the refundable tax credit amount to the tax filer. These legislative amendments reflect our government's commitment to deliver for Saskatchewan. Helping families afford fertility treatment helps to provide a brighter future for our province.

And with that, Mr. Chair, we'd be happy to take any questions.

**Chair Steele**: — Thank you, Minister. I now open the floor to questions. MLA Wotherspoon.

**Trent Wotherspoon**: — Thanks very much, Mr. Chair. Thanks, Minister, and officials for your time here today. Appreciate as well the chance to have been briefed by officials in advance of this.

So we have a pretty decent understanding of the technical changes that are needed to make sure . . . My understanding is that Canada Revenue Agency was looking to make sure that it was properly cited in the legislation that this refundable tax credit was payable by the CRA [Canada Revenue Agency] or the Government of Canada. Can the minister or officials speak to that?

[16:15]

**Max Hendricks**: — Max Hendricks, deputy minister. So you're correct. When this was passed as a bill in the spring of 2025, we worked very closely with the CRA to make sure that we had the appropriate legislation, that our legislation covered all the bases in terms of them providing a credit.

What we learned later on subsequent review by the CRA more recently was that they didn't feel that they had the legal basis to issue a refundable tax credit unless we amended our current legislation. And so we've introduced this amendment so that families in Saskatchewan who utilize this benefit can receive a refundable tax credit.

**Trent Wotherspoon**: — Thank you. And thanks again for the briefing on this front. It's pretty straightforward why this is needed. Certainly as the official opposition we've advocated for fertility coverage, for treatments to be covered, for a long period of time. Pushed for that, advocated for it, so we're pleased to see this advance.

And certainly we wouldn't want to stand in the way of making sure that when moms go forward or parents go forward to file their taxes in the upcoming tax year, that they'd be prevented from being able to claim this tax credit. So as I said then, we want to fully co-operate to see this legislation pass, to make sure that that benefit is provided.

Can you just touch on . . . There's I think a couple other aspects of this legislation that were identified that'd be more of a housekeeping nature, I think matters around bankruptcy and residency and death. Could you just speak to those pieces?

**Sheri Lucas**: — Sheri Lucas, executive director. Mr. Chair, in response to the question, there were three additional circumstances that, as we were writing income tax legislation, that the CRA puts the lens on. One has to do with bankruptcy, one has to do with death, and one has to do with residency.

And so because of two things, the refundable nature of the credit and as well the fact that this is a provincial credit, for those reasons every time you go through the amendments, CRA says for specific interpretations make sure there's clarification what to do in the event of a bankruptcy, in the event of death, and in the event of a change in residency.

So there's some very cumbersome, wordy inclusions in there that are housekeeping as a matter of standard practice for when they're drafting their legislation.

**Trent Wotherspoon**: — That's really it for me. We had a good briefing there before. We support this legislation. Like as I said off the top to the minister, we've advocated, as he knows, for a long time on this front. We're hopeful that he might take us up on a few of our other good ideas and cut some of the other costs for families. But on this front we certainly want to co-operate in an expeditious way to make sure that parents, those eligible, are able to make that claim in the current upcoming tax year.

**Chair Steele**: — Thank you, Mr. Wotherspoon. Seeing no more, we will proceed to voting on the clauses then. Clause 1, short title, is this agreed?

**Some Hon. Members**: — Agreed.

**Chair Steele**: — Okay. That's agreed.

[Clause 1 agreed to.]

[Clauses 2 to 8 inclusive agreed to.]

**Chair Steele**: — His Majesty, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows: *The Income Tax Amendment Act, 2025*.

I would ask a member to move that we report Bill No. 25, *The Income Tax Act*, amended Act, 2025 without amendment. Terri. Terri Bromm. Moved. Is that agreed?

**Some Hon. Members**: — Agreed.

**Chair Steele**: — Carried. That concludes our business for today. I would ask all the members to move a motion of adjournment.

**Hon. Jim Reiter**: — Okay. Thanks, Mr. Chair. I just wanted to thank MLA Wotherspoon and all opposition members for their co-operation with this bill. Thank you. It's much appreciated. I'd like to thank all committee members for their time, and indeed all the officials for their time and support. Thank you, Mr. Chair.

**Chair Steele**: — Thank you. Closing remarks? Mr. Wotherspoon.

**Trent Wotherspoon**: — Thanks to you, Mr. Chair, for a well-run meeting. And thank you to the minister and the officials for their time here today, and to the officials for the briefing, the technical briefing a while back. It really helps us have a clear understanding about what we were dealing with. So thank you very much.

**Chair Steele**: — Okay. That concludes our business for the day. I would ask a member to move the motion of adjournment. Chris. Agreed? Carried. This committee stands adjourned to the call of the Chair.

[The committee adjourned at 16:22.]