

Legislative  
Assembly  
of Ontario



Assemblée  
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67 ELIZABETH II, 2018

# Bill 15

## An Act to amend the Taxpayer Protection Act, 1999

**Mr. R. Hillier**

**Private Member's Bill**

1st Reading      March 21, 2018

2nd Reading

3rd Reading

Royal Assent



#### EXPLANATORY NOTE

The *Taxpayer Protection Act, 1999* presently contains restrictions on introducing a government bill to increase or permit the increase of a tax rate under a tax statute designated in the Act or to give a body or person, other than the Crown, the authority to change a tax rate in a designated tax statute or to levy a new tax. The Bill amends the Act to extend those restrictions to a bill that amends those restrictions.

**An Act to amend the Taxpayer Protection Act, 1999**

Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1 Section 2 of the *Taxpayer Protection Act, 1999* is amended by adding the following subsection:****Restriction on amendments to this Act**

(13) A member of the Executive Council shall not include in a bill a provision that amends this Act to permit a member of the Executive Council to include in a bill a provision described in subsection (1) despite that subsection or that removes any statute from the list of designated tax statutes unless,

- (a) a referendum concerning the amendment is held under this Act before the bill is introduced in the Assembly; and
- (b) the referendum authorizes the amendment.

**2 Section 3 of the Act is amended by adding the following subsection:****Restriction on amendments to this Act**

(4) A member of the Executive Council shall not include in a bill a provision that amends this Act to permit a member of the Executive Council to include in a bill a provision that gives a person or body, other than the Crown, the authority described in subsection (1) or a person or body, other than the Crown or a member of the Executive Council, the authority described in subsection (2) despite that applicable subsection unless,

- (a) a referendum concerning the amendment is held under this Act before the bill is introduced in the Assembly; and
- (b) the referendum authorizes the amendment.

**3 (1) Clauses 4 (1) (c) and (d) of the Act are repealed and the following substituted:**

- (c) to give a person or body, other than the Crown or a member of the Executive Council, an authority to tax; or
- (d) to have a member of the Executive Council introduce a bill that includes a provision to amend this Act as described in subsection 2 (13) or 3 (4).

**(2) Section 4 of the Act is amended by adding the following subsection:****No referendum, amendment to this Act**

(9) A referendum is not required for the purposes of section 2 or 3 with respect to an amendment to this Act described in subsection 2 (13) or 3 (4), as the case may be, if,

- (a) the amendment was described in a statement given to the Chief Electoral Officer under this section;
- (b) in the opinion of the Chief Electoral Officer given in accordance with this section, the statement complies with subsections (2) and (3); and
- (c) the party whose leader gave the statement to the Chief Electoral Officer forms the government after the election.

**Commencement**

**4 This Act comes into force on the day it receives Royal Assent.**

**Short title**

**5 The short title of this Act is the *Taxpayer Protection Amendment Act, 2018*.**