

Legislative
Assembly
of Ontario



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Bill 120

**An Act in respect of the tax treatment of psychotherapy services
provided by certain practitioners in Ontario under the Psychotherapy Act, 2007**

Co-sponsors:

Ms J. Andrew

Ms F. Gélinas

Private Members' Bill

1st Reading April 28, 2022

2nd Reading

3rd Reading

Royal Assent



**An Act in respect of the tax treatment of psychotherapy services
provided by certain practitioners in Ontario under the Psychotherapy Act, 2007**

Preamble

The mental health of many Ontarians has been negatively impacted by the coronavirus (COVID-19) pandemic. Greater access to meaningful mental health supports is both necessary and invaluable at this crucial time in order to assist individuals who are facing a myriad of chronic and life-threatening physical and mental health challenges, including chronic pain management, cancer, Acquired Immune Deficiency Syndrome, eating disorders and eating problems, body image issues, self-esteem issues, migraines, multiple sclerosis, anxiety, depression and gastrointestinal problems such as Crohn's Disease, irritable bowel syndrome and bowel obstructions.

Since psychotherapy can be an effective treatment for many individuals who are facing physical and mental health challenges, it is critical that the psychotherapy services provided by psychotherapists, registered psychotherapists and registered mental health therapists within the meaning of the *Psychotherapy Act, 2007* be fully integrated into Ontario's public health care system. This will allow Ontarians to better access the psychotherapy services that they desperately need.

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

Tax treatment of psychotherapy services in Ontario

1 The Minister of Health shall take all necessary steps, including introducing legislation if necessary, to ensure that the tax treatment of psychotherapy services provided in Ontario by psychotherapists, registered psychotherapists and registered mental health therapists within the meaning of the *Psychotherapy Act, 2007* is the same as the tax treatment of those services provided by other practitioners.

Commencement

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

Short title

3 The short title of this Act is the *Making Psychotherapy Services Tax-Free Act, 2022*.

EXPLANATORY NOTE

The Bill provides that the Minister of Health shall take all necessary steps, including introducing legislation if necessary, to ensure that the tax treatment of psychotherapy services provided in Ontario by psychotherapists, registered psychotherapists and registered mental health therapists within the meaning of the *Psychotherapy Act, 2007* is the same as the tax treatment of those services provided by other practitioners.