

LEGISLATIVE SUMMARY

29th Legislature
First Session
Fall 2015



THE CANADIAN
BAR ASSOCIATION
Alberta Branch



SERVING
IN THE
PUBLIC
INTEREST

Alberta **LAW**
FOUNDATION

LEGISLATIVE REVIEW SUMMARY

Fall 2015 - 29th Legislature, 1st Session

HIGHLIGHTS

The 2015 Fall session resulted in the passage of the following Acts:

.....

ACTS PASSED WERE:

1. *An Act to Implement Various Tax Measures and to Enact the Fiscal Planning and Transparency Act*, S.A. 2015, c. 21
2. *Public Sector Compensation Transparency Act*, S.A. 2015, c. P-40.5
3. *Enhanced Protection for Farm and Ranch Workers Act*, S.A. 2015, c. 19
4. *Alberta Human Rights Amendment Act*, S.A. 2015, c. 18
5. *Public Education Collective Bargaining Act*, S.A. 2015, c. P-36.5
6. *Appropriation Act*, S.A. 2015, c. 17

.....

AMENDED LEGISLATION

- *Access to the Future Act*, S.A. 2005, c. A-1.5
- *Alberta Heritage Savings Trust Fund Act*, R.S.A. 2000, c. A-23
- *Alberta Human Rights Act*, R.S.A. 2000, c. A-25.5
- *Auditor General Act*, R.S.A. 2000, c. A-46
- *Child and Youth Advocate Act*, S.A. 2011, c. C-11.5
- *Conflicts of Interest Act*, R.S.A. 2000, c. C-23
- *Debtors' Assistance Act*, R.S.A. 2000, c. D-6
- *Education Act*, S.A. 2012, c. E-0.3
- *Election Act*, R.S.A. 2000, c. E-1
- *Employment Standards Code*, R.S.A. 2000, c. E-9
- *Employment Standards Regulation*, A.R. 14/1997
- *Financial Administration Act*, R.S.A. 2000, c. F-12
- *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, c. F-25
- *Fuel Tax Act*, S.A. 2006, c. F-28.1
- *Horse Racing Alberta Amendment Act, 2014*, R.S.A. 2000, c. H-11.3
- *Insurance Act*, R.S.A. 2000, c. I-3
- *Labour Relations Code*, R.S.A. 2000, c. L-1
- *Legislative Assembly Act*, R.S.A. 2000, c. L-9
- *Occupational Health and Safety Act*, R.S.A. 2000, c. O-2
- *Occupational Health and Safety Code 2009*, A.R. 87/2009
- *Ombudsman Act*, R.S.A. 2000, c. O-8
- *Perpetuities Act*, R.S.A. 2000, c. P-5
- *Public Interest Disclosure (Whistleblower Protection) Act*, S.A. 2012, c. P-39.5
- *Tobacco Tax Act*, R.S.A. 2000, c. T-4
- *Tourism Levy Act*, R.S.A. 2000, c. T-5.5
- *Workers' Compensation Regulation*, A.R. 325/2002

REPEALED LEGISLATION

- *Fiscal Management Act*, S.A. 2013, c. F-14.5
- *Farming and Ranching Exemption Regulation*, A.R. 27/1995

.....

DETAILED LISTING OF BILLS

Bill 4 - *An Act to Implement Various Tax Measures and to Enact the Fiscal Planning and Transparency Act*, S.A. 2015, c.21

- Repealed** • *Fiscal Management Act*, S.A. 2013, c. F-14.5
- Amended:** • *Access to the Future Act*, 2005, c. A-1.5
- *Alberta Corporate Tax Act*, R.S.A. 2000, c. A-15
 - *Alberta Heritage Savings Trust Fund Act*, R.S.A. 2000, c. A-23
 - *Alberta Personal Income Tax Act*, R.S.A. 2000, c. A-30
 - *Debtors’ Assistance Act*, R.S.A. 2000, c. D-6
 - *Education Act*, S.A. 2012, c. E-0.3
 - *Financial Administration Act*, R.S.A. 2000, c. F-12
 - *Fuel Tax Act*, S.A. 2006, c. F-28.1
 - *Horse Racing Alberta Amendment Act, 2014*, R.S.A. 2000, c. H-11.3
 - *Insurance Act*, R.S.A. 2000, c. I-3
 - *Perpetuities Act*, R.S.A. 2000, c. P-5
 - *Tobacco Tax Act*, R.S.A. 2000, c. T-4
 - *Tourism Levy Act*, R.S.A. 2000, c. T-5.5

Summary: *An Act to Implement Various Tax Measures and to Enact the Fiscal Planning and Transparency Act* repeals and replaces the *Fiscal Management Act*. The Act also amends various legislation to implement budgeted tax measures.

The Act requires the government to introduce a strategic plan and business plans for each Ministry, as well as requires Alberta’s finances to be presented in a three-year fiscal plan. Pursuant to the Act, each Ministry must make its annual report public and lay it before the Legislative Assembly. Quarterly fiscal progress reports must also be made public on or before dates specified in the Act. Pursuant to the Act, the Contingency Account is being continued within the General Revenue Fund, with its defined purpose stated “to provide funding for those years in which actual expenses of the Government exceeds actual revenue of the Government.”

The Act also introduces a debt-to-GDP ratio cap of 15%.

The Act implements 2015 budget tax initiatives through amendments to the *Alberta Corporate Tax Act*, the *Alberta Personal Income Tax Act*, the *Fuel Tax Act*, *Perpetuities Act*, the *Tobacco Tax Act*, and the *Tourism Levy Act*. Such initiatives include an increase to insurance premium tax rates; the introduction of a new Alberta child benefit program and an increase to the benefit under the Alberta family employment tax credit program; an increase to the tax rate for locomotive fuel; a cap on benefits under the Tax-Exempt Fuel User and the Alberta Farm Fuel Benefit Programs; a

Legislative Summary

tobacco tax rate increase which took effect on March 27, 2015; as well as a further increase in the tobacco tax rate. Another initiative implemented under the Act is the introduction of a penalty for taxpayers who manufacture, distribute, possess, or use software devices to suppress sales data.

The Act makes consequential amendments to various other legislation and practitioners are encouraged to review the amendments which may affect their practices.

In Force: Various Dates

Bill 5 - *Public Sector Compensation Transparency Act*, S.A. 2015, c. P-40.5

- Amended:**
- *Auditor General Act*, R.S.A. 2000, c. A-46
 - *Child and Youth Advocate Act*, S.A. 2011, c. C-11.5
 - *Conflicts of Interest Act*, R.S.A. 2000, c. C-23
 - *Education Act*, S.A. 2012, c. E-0.3
 - *Election Act*, R.S.A. 2000, c. E-1
 - *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, c. F-25
 - *Legislative Assembly Act*, R.S.A. 2000, c. L-9
 - *Ombudsman Act*, R.S.A. 2000, c. O-8
 - *Public Interest Disclosure (Whistleblower Protection) Act*, S.A. 2012, c. P-39.5

Summary: The *Public Sector Compensation Transparency Act* expands Alberta's public-sector compensation disclosure to include public sector bodies and agencies. Agencies, boards, commissions, entities such as Covenant Health, Alberta Health Services, the Offices of the Legislature, and post-secondary institutions, will be required to disclose the annual salaries and severance of their employees at a threshold greater than \$125,000 (including overtime). The threshold for these employees will remain at the current level of \$104,754 base salary or severance, excluding overtime. All thresholds will be annually adjusted for inflation.

The Act allows for regulation on the disclosure of physician compensation by government and other health entities. The Act enables municipalities, Francophone regional authorities, operators of charter schools and school boards to disclose the names and salaries of paid employees if they wish to do so.

In Force: December 11, 2015

Bill 6 - *Enhanced Protection for Farm and Ranch Workers Act*, S.A. 2015, c.19

- Repealed:**
- *Farming and Ranching Exemption Regulation*, A.R. 27/1995
- Amended:**
- *Employment Standards Code*, R.S.A. 2000, c. E-9
 - *Employment Standards Regulation*, A.R. 14/1997
 - *Labour Relations Code*, R.S.A. 2000, c. L-1
 - *Occupational Health and Safety Act*, R.S.A. 2000, c. O-2
 - *Occupational Health and Safety Code 2009*, A.R. 87/2009
 - *Workers' Compensation Regulation*, A.R. 325/2002

Summary: The *Enhanced Protection for Farm and Ranch Workers Act* amends workplace legislation so that the above-referenced legislation now apply to Alberta’s farms and ranches. Farms and ranches will no longer be exempt from occupational health and safety, employment standards, and labour relations legislation. The Act also makes workers’ compensation insurance mandatory for farm and ranch workers. Some exemptions apply for family owned and operated farms and ranches, and volunteer labour.

In Force: Various Dates

Bill 7- *Alberta Human Rights Amendment Act 2015*, S.A. 2015, c. 18

Amended: • *Alberta Human Rights Act*, R.S.A. 2000, c. A-25.5

Summary: The *Alberta Human Rights Amendment Act* amends the *Alberta Human Rights Act* by expressly prohibiting discrimination on the grounds of gender identity and gender expression.

In Force: December 11, 2015

Bill 8 - *Public Education Collective Bargaining Act*, S.A. 2015, c. P-36.5

Amended: • *Education Act*, S.A. 2012, c. E-0.3

Summary: The *Public Education Collective Bargaining Act* establishes a province-wide, two-table collective bargaining model for province-wide issues in the public education sector, while preserving local bargaining for purely local issues.

The Act also established the Teachers’ Employer Bargaining Association, a corporation which has exclusive authority to bargain collectively on behalf of public education employers.

In Force: January 1, 2016

Bill 9 - *Appropriation Act*, S.A. 2015, c. P-36.5

Amended: • *Education Act*, S.A. 2012, c. 17

Summary: The *Appropriation Act* allows the Alberta Government to pay its bills (not otherwise provided for) in the fiscal year ending March 31, 2016.

In Force: November 27, 2015

Legislative Review Committee

Kevin P. Feehan, QC
Legislative Officer
C. R. Head – Secretary



Kevin P. Feehan, QC
Chair, Edmonton

Edmonton Committee

- Nigel Forster
- Frank Friesacher
- Renee Gagnon
- Darin J. Hannaford
- Christopher R. Head
- Nancy Jacobsen
- Leanne R. Monsma
- Omolara Oladipo
- Matt Riskin
- Melissa D. Timbres
- Ian L. Wachowicz
- Angela E. Weaver
- Ken Whitelaw
- Peter S.L. Wong
- Matt Woodley
- Chris Zelyas



Bernard J. Roth
Chair, Calgary

Calgary Committee

- Susan Billington, QC
- Scott Bower
- Melissa Burkett
- Suchetna Channan
- Jordan Deering
- Frank Durnford
- Toby Eines
- Dennis McDermott, QC
- Clifford J. Shaw, QC
- Tracey Stock
- Jeffrey Thom, QC