

PROPOSED AMENDMENTS TO BILL 4

Honourable Carole James to move, in Committee of the Whole, on

Bill 4

Budget Measures Implementation Act, 2020

to amend as follows:

SECTION 83, by deleting the text shown as struck out and adding the underlined text as shown:

83 *The following section is added:*

Authorization to sell, use or provide heated tobacco products

12.01 (1) In this section:

“**sell, use or provide**” includes

- (a) to offer to sell,
- (b) to use for advertising, testing or for any other purpose, and
- (c) to make available for use or consumption;

“**unauthorized**”, in relation to a heated tobacco product, means a heated tobacco product that has not been authorized by the director to be sold, used or provided in British Columbia.

- (2) A dealer must not sell, use or provide, in British Columbia, an unauthorized heated tobacco product.
- (3) A dealer who intends to sell, use or provide, in British Columbia, an unauthorized heated tobacco product must give the following to the director:
 - (a) at least 90 days’ written notice of the dealer’s intention;
 - (b) all information and records required by the director respecting
 - (i) the contents and packaging of the unauthorized heated tobacco product, and
 - (ii) without limiting section 12.1, any other information the director considers necessary for the purpose of administering or enforcing this Act.
- (4) Despite subsections (2) and (3), a dealer who sold, used or provided, in British Columbia, a heated tobacco product on or before February 18, 2020 may

continue to sell, use or provide the heated tobacco product only if the dealer gives to the director

- (a) written notice, on or before ~~April 30, 2020~~August 31, 2020, of the dealer's intention, and
 - (b) the information and records described in subsection (3) (b), as required by the director.
- (5) A dealer to whom subsection (4) applies but who does not comply with the conditions of that subsection must not sell, use or provide the heated tobacco product in British Columbia after ~~April 30, 2020~~August 31, 2020 unless the director authorizes the dealer to sell, use or provide the heated tobacco product in British Columbia.

SECTION 85, by deleting the text shown as struck out and adding the underlined text as shown:

85 *Section 44 is amended*

(a) in subsection (2) by adding the following paragraphs:

- (e.1) prescribing whether a product is or is not a heated tobacco product for the purposes of this Act;
- (e.2) prescribing tax rates for the purposes of section 2 (2.1) (a) and, for this purpose, prescribing different tax rates based on different characteristics of heated tobacco products, including with respect to
 - (i) the weight of tobacco in each unit,
 - (ii) the number of units in a package,
 - (iii) the value of any tangible personal property purchased with a heated tobacco product, or
 - (iv) any other characteristic;
- (e.3) for the purpose of clarifying the application of a tax rate prescribed under paragraph (e.2), identifying heated tobacco products subject to a prescribed tax rate by the name of the manufacturer or brand;
- (e.4) prescribing an amount for the purposes of section 46.1 (1) (b) (iii); , ***and***

(b) by adding the following subsection:

- (4) A regulation made under subsection (2) (e.4) on or before ~~October 31, 2020~~December 31, 2020 may be made retroactive to ~~April 1, 2020~~August 1, 2020 or a later date, and if made retroactive is deemed to have come into force on ~~April 1, 2020~~the specified date.

SECTION 88, by deleting the text shown as struck out and adding the underlined text as shown:

Provincial Sales Tax Act transition – retroactive regulation-making power

- 88** A regulation made under section 237, 238, 241 or 242 of the *Provincial Sales Tax Act* on or before ~~August 31, 2020~~December 31, 2020 may be made retroactive to February 19, 2020 or a later date, and if made retroactive is deemed to have come into force on the specified date.

SECTION 103, by deleting the text shown as struck out and adding the underlined text as shown:

Commencement

- 103** The provisions of this Act referred to in column 1 of the following table come into force as set out in column 2 of the table:

Item	Column 1 Provisions of Act	Column 2 Commencement
1	Anything not elsewhere covered by this table	The date of Royal Assent
2	Sections 3 to 5	April 1, 2020
3	Section 11	January 1, 2020
4	Sections 13 and 14	January 1, 2020
5	Section 20	February 19, 2020
6	Sections 29 to 32	February 19, 2020
7	Section 34	February 19, 2020
8	Sections 38 and 39	January 1, 2020
9	Sections 44 to 53	May 1, 2020
10	Section 58	January 1, 2020
11	Section 61	February 19, 2020
12	Section 62	July 1, 2020 <u>By regulation of the Lieutenant Governor in Council</u>
13	Section 63	February 19, 2020
14	Sections 64 and 65	July 1, 2020 <u>By regulation of the Lieutenant Governor in Council</u>
15	Section 66	February 19, 2020

Item	Column 1 Provisions of Act	Column 2 Commencement
16	Sections 67 and 68	July 1, 2020 By regulation of the Lieutenant Governor in Council
17	Sections 71 and 72	February 19, 2020
18	Sections 73 to 77	July 1, 2020 By regulation of the Lieutenant Governor in Council
19	Section 81	February 18, 2020
20	Section 82	April 1, 2020 August 1, 2020
21	Section 83	February 18, 2020
22	Section 85	February 18, 2020
23	Section 86	April 1, 2020 August 1, 2020
24	Section 88	February 19, 2020
25	Section 91	By regulation of the Lieutenant Governor in Council
26	Section 93	By regulation of the Lieutenant Governor in Council

The Honourable Carole James