

MOTION IN AMENDMENT

BILL 3

I, Honourable Katrine Conroy, move, in Committee of the Whole, on

Bill 3

Budget Measures Implementation Act, 2024

to amend as follows:

CLAUSE 74, by deleting the text shown as struck out:

74 *Section 8.1 (2) is amended*

(a) by repealing subsection (2) and substituting the following:

- (2) The following provisions of section 122.5 of the federal Act apply for the purposes of this section in relation to a month specified for the 2021 and subsequent taxation years:
 - (a) subsection (1) *[definitions]*, except the definition of “eligible individual”;
 - (b) subsection (2) *[persons not eligible individuals, qualified relations or qualified dependants]*;
 - (c) subsection (3.01) *[shared-custody parent]*;
 - (d) subsection (3.1) *[when advance payment applies]*;
 - (e) subsection (3.2) *[advance payment]*;
 - (f) subsection (4) *[months specified]*;
 - (g) subsection (5) *[only one eligible individual]*;
 - (h) subsection (6) *[exception re qualified dependant]*;
 - (i) subsection (6.1) *[notification to Minister]*;
 - (j) subsection (6.2) *[non-residents and part-year residents]*;
 - (k) subsection (7) *[effect of bankruptcy]*;
 - (l) a prescribed subsection. , ***and***

(b) by repealing subsection (8) and substituting the following:

- (8) Without limiting section 48 (1) and (2), the Lieutenant Governor in Council may make regulations as follows:

- (a) prescribing subsections of section 122.5 of the federal Act for the purposes of subsection (2) of this section;
 - (b) prescribing amounts for the purposes of subsection (3) of this section.
- (9) A regulation made under subsection (8) (a) may be made retroactive to the date the prescribed subsection came into force for the purposes of the federal Act or a later date, and if made retroactive is deemed to have come into force on the specified date.

The Honourable Katrine Conroy

MOTION IN AMENDMENT

BILL 3

I, Honourable Katrine Conroy, move, in Committee of the Whole, on

Bill 3

Budget Measures Implementation Act, 2024

to amend as follows:

CLAUSE 251, by deleting the text shown as struck out and adding the underlined text as shown:

251 Section 23 of the Tobacco Tax Act, R.S.B.C. 1996, c. 452, is amended

(a) in subsection (1) by adding the following paragraph:

(f.1) a determination by the director under section 32.1 (15) (b), ,

(b) by repealing subsection (5) (b) and substituting the following:

(b) either

- (i) affirm, amend or change the assessment, decision, estimate, interest charge, penalty or nature of the assessment,
- (ii) in the case of a seizure referred to in subsection (2), determine whether the person from whom the tobacco was seized was entitled to possess that tobacco, or
- (iii) direct the director to reconsider the assessment, decision, estimate, interest charge, penalty or nature of the assessment, and , **and**

(c) by adding the following subsections:

- (5.1) In making a decision under subsection (5) (b) (i), the minister is not required to increase an amount set out in the assessment or estimate or an interest charge or penalty.
- (5.2) If the director does not change an assessment, decision, estimate, interest charge or penalty, or the nature of an assessment, after a reconsideration under subsection (5) (b) (iii), the ~~administrator~~director must issue a notice of reconsideration to the person who appealed to the minister.

- (5.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

The Honourable Katrine Conroy