

NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-THIRD LEGISLATURE

Bill 80 (2024, chapter 39)

An Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions

Introduced 7 November 2024
Passed in principle 19 November 2024
Passed 29 November 2024
Assented to 4 December 2024

EXPLANATORY NOTES

This Act amends or enacts legislative provisions, in particular to implement certain measures contained in the Budget Speech delivered on 12 March 2024.

The Act respecting the Québec Pension Plan is amended mainly to

- (1) eliminate, from 1 January 2025, the reduction in the retirement pension for persons 65 years of age or over who were beneficiaries of a disability pension between 60 and 65 years of age or qualified for a disability pension in that period;
- (2) protect the benefit of the beneficiaries of a disability pension 60 to 64 years of age to ensure that they receive a benefit at least equal to the benefit they were receiving before the payment of their retirement pension; and
 - (3) amend the definition of de facto spouse.

The Supplemental Pension Plans Act and the Voluntary Retirement Savings Plans Act are amended, in particular, to regulate the pensions paid into a variable payment life pension fund and establish rules concerning the benefits payable in the event of the death of the beneficiary of such a pension.

The Act respecting the conditions of employment and the pension plan of the Members of the National Assembly is amended to provide that no adjustment be made to the annual indemnity paid to the Members for the 2023–2024 fiscal year.

The Act to facilitate the payment of support is amended to

- (1) put in place a measure enabling the suspension of the driver's licence or the right to obtain one for debtors of support who have accumulated arrears equivalent to at least six months of support payments and the lifting of such a suspension, on certain conditions;
- (2) provide that the prescriptive period for proceedings to render unenforceable a transfer of property, below the property's fair market value, by a debtor of support in default to a person with whom the

debtor of support is not dealing at arm's length is increased from three to four years and begins on the date on which Revenu Québec becomes aware of the transfer of property; and

(3) provide that any security exigible to guarantee the payment of support may be provided only in the form of a sum of money.

The Unclaimed Property Act is amended to provide that the period in which a holder of unclaimed financial products must deliver such property to Revenu Québec is the first quarter following the end of the calendar year in which the financial products became unclaimed, unless another delivery period is agreed on with the holder.

The Act respecting the implementation of certain provisions of the Budget Speech of 21 March 2023 and amending other provisions is amended to provide that the provisions concerning the new class of money services relating to the operation of cryptoasset automated teller machines come into force on 1 April 2025 and to set out transitional rules to take into account the coming into force of those provisions.

The Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions is amended to extend the application of the financial compensation program relating to the restaurant service and bar sectors to the operators of establishments in those sectors who acquired and activated a new sales recording module after 31 October 2019 and before 1 November 2021 and after 31 October 2023 and before 1 October 2024.

In addition, the Tax Administration Act is amended to

- (1) provide that, where there are reasonable grounds to believe that recovery of a debt may be in jeopardy, an authorization to take recovery measures may be granted by a judge of a court of competent jurisdiction without the debtor being present; and
- (2) provide that a service provider may consult only confidential information that is necessary for the performance of the contract and provide a penalty if the service provider fails to comply.

The Act respecting the Agence du revenu du Québec is amended to enable the Agency to grant a scholarship to a student enrolled in a university studies program who carries out research work related to the Agency's mission. The Tobacco Tax Act, the Act respecting the Québec sales tax and the Act respecting the Société des alcools du Québec are amended to enable the Canada Border Services Agency to collect tobacco tax, the Québec sales tax, the specific tax on alcoholic beverages and the Société des alcools du Québec's markup for alcoholic beverages on property bound for Québec that is present in a preclearance area or preclearance perimeter.

The Act respecting municipal taxation is amended to provide that robotic devices intended for commercial warehousing, as defined by a regulation of the Minister of Municipal Affairs, are not to be entered on the property assessment roll.

Under this Act, Santé Québec is allowed to divide its procurement requirements according to those of its institutions when awarding contracts.

The Act proposes various other measures, including

- (1) the transfer to the Generations Fund of a portion of the surpluses accumulated in the Territorial Information Fund;
 - (2) the dissolution of Financement-Québec;
- (3) the possibility for the Institut de la statistique du Québec to use designated information to carry out some of its functions such as updating the Québec population record; and
- (4) the abolition of the Health and Social Services Information Resources Fund.

Lastly, consequential, transitional and final provisions are also included.

LEGISLATION AMENDED BY THIS ACT:

- Financial Administration Act (chapter A-6.001);
- Tax Administration Act (chapter A-6.002);
- Act respecting the Agence du revenu du Québec (chapter A-7.003);
- Unclaimed Property Act (chapter B-5.1);
- Highway Safety Code (chapter C-24.2);

- Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1);
- Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1);
- Act respecting municipal taxation (chapter F-2.1);
- Act respecting the governance of the health and social services system (chapter G-1.021);
- Tobacco Tax Act (chapter I-2);
- Act respecting the Institut de la statistique du Québec (chapter I-13.011);
- Act respecting the Ministère de l'Économie et de l'Innovation (chapter M-14.1);
- Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2);
- Act respecting the Ministère des Finances (chapter M-24.01);
- Act respecting the Ministère du Tourisme (chapter M-31.2);
- Act to facilitate the payment of support (chapter P-2.2);
- Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2);
- Act respecting the Québec Pension Plan (chapter R-9);
- Act respecting the Government and Public Employees Retirement Plan (chapter R-10);
- Act respecting the Pension Plan of Management Personnel (chapter R-12.1);
- Supplemental Pension Plans Act (chapter R-15.1);
- Voluntary Retirement Savings Plans Act (chapter R-17.0.1);
- Act respecting the Réseau structurant de transport en commun de la Ville de Québec (chapter R-25.03);
- Act respecting Retraite Québec (chapter R-26.3);

- Act respecting the Société des alcools du Québec (chapter S-13);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions (2023, chapter 10);
- Act respecting the implementation of certain provisions of the Budget Speech of 21 March 2023 and amending other provisions (2023, chapter 30).

LEGISLATION REPEALED BY THIS ACT:

- Act respecting Financement-Québec (chapter F-2.01).

REGULATIONS AMENDED BY THIS ACT:

- Regulation respecting borrowings made by a body (chapter A-6.001, r. 3);
- Regulation respecting the application of the Unclaimed Property Act (chapter B-5.1, r. 1);
- Regulation respecting the collection of support (chapter P-2.2, r. 1).

Bill 80

AN ACT RESPECTING THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 12 MARCH 2024 AND AMENDING OTHER PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

DE FACTO SPOUSES AND ASSISTANCE FOR SENIORS WITH DISABILITIES

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING THE QUÉBEC PENSION PLAN

- **1.** Section 91 of the Act respecting the Québec Pension Plan (chapter R-9) is amended by replacing "with the contributor, whether the person is of the opposite or the same sex, in a *de facto* union" in subparagraph b of the first paragraph by "in a de facto union with the contributor and presenting the contributor publicly as a spouse, whether the person is of the opposite or the same sex,".
- **2.** Section 116.2 of the Act is amended by inserting "or the amount referred to in subparagraph 2 of the first paragraph of section 137" after "or over" in the introductory clause of the second paragraph.
- **3.** Section 120 of the Act is amended by adding the following paragraph at the end:

"The basic monthly amount of the retirement pension of the beneficiary of that pension who was qualified for a disability pension under this Act or a similar plan between 60 and 65 years of age is recalculated when the beneficiary reaches 65 years of age. It is then equal to the amount calculated in the first paragraph for the year in which the retirement pension became payable to the beneficiary, adjusted in accordance with section 119."

4. Section 120.1 of the Act is amended by inserting the following paragraph after the third paragraph:

"Despite the preceding paragraphs, the monthly amount of the retirement pension of a contributor 65 years of age or over who was qualified for a disability pension under this Act or a similar plan between 60 and 65 years of age is adjusted only pursuant to subparagraph 2 of the first paragraph."

- **5.** The Act is amended by inserting the following section after section 124:
- "125. If the last monthly amount of a disability pension paid to a contributor in the month preceding the contributor's sixtieth birthday is greater than the aggregate of the basic monthly amount of the retirement pension, calculated as provided in section 120, and the basic monthly amount of the disability pension, calculated as provided in section 123, that are payable to the contributor at the age of 60, the difference is payable to the contributor. That additional amount is considered to be a disability pension.

If the contributor reaches 60 years of age in the month of January, the last monthly amount of the disability pension paid to the contributor is adjusted in accordance with section 119 for the purposes of the calculation provided for in the first paragraph."

6. Sections 136 and 136.1 of the Act are amended by inserting "and the second paragraph" after "paragraph" in the definition of "d" in the first paragraph.

DIVISION II

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

7. The basic monthly amount of the retirement pension of a contributor 65 years of age or over who, on 31 December 2024, is the beneficiary of that pension and was qualified between 60 and 65 years of age for a disability pension under this Act or a similar plan is, from January 2025, calculated in accordance with the provisions of the Act respecting the Québec Pension Plan (chapter R-9), as they read on 1 January 2025.

The same applies to the basic monthly amount of the retirement pension of a person who is the beneficiary, on 31 December 2023, of the additional amount for disability after retirement referred to in section 111 of the Act respecting the implementation of certain provisions of the Budget Speech of 25 March 2021 and amending other provisions (2022, chapter 3) and to the basic monthly amount of the retirement pension of a contributor 65 years of age or over who was qualified between 60 and 65 years of age for the additional amount for disability after retirement under the provisions of the Act respecting the Québec Pension Plan, as they read on 31 December 2023.

8. If the last monthly amount of the disability pension paid in December 2023 to a contributor referred to in section 112 of the Act respecting the implementation of certain provisions of the Budget Speech of 25 March 2021 and amending other provisions (2022, chapter 3), adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan (chapter R-9), is greater than the aggregate of the basic monthly amount of the retirement pension, calculated as provided in section 120 of that Act, and the basic monthly amount of the

disability pension, calculated as provided in section 123 of that Act, that are payable to the contributor in January 2024, the difference is payable to the contributor. That additional amount is considered to be a disability pension.

9. If a contributor 60 years of age or over is the beneficiary, on 31 December 2024, of a surviving spouse's pension and a disability pension to which the second paragraph of section 113 of the Act respecting the implementation of certain provisions of the Budget Speech of 25 March 2021 and amending other provisions (2022, chapter 3) or the third paragraph of section 23 of the Act respecting the implementation of certain provisions of the Budget Speech of 21 March 2023 and amending other provisions (2023, chapter 30) applies, those pensions are, from January 2025, recalculated in accordance with the provisions of the Act respecting the Québec Pension Plan (chapter R-9), as they read on 1 January 2025.

The contributor is also presumed to have made an application for a retirement pension on 31 December 2024.

If the last monthly amount of the disability pension paid in December 2024 to the contributor referred to in the first paragraph, adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan, as it read on 1 January 2025, is greater than the aggregate of the basic monthly amount of the retirement pension, calculated as provided in section 120 of that Act, and the basic monthly amount of the disability pension, calculated as provided in section 123 of that Act, that are payable to the contributor in January 2025, the difference is payable to the contributor. That additional amount is considered to be a disability pension.

In addition, if the aggregate of the last monthly amount of the surviving spouse's pension and the last monthly amount of the disability pension that are paid in December 2024 to the contributor referred to in the first paragraph, each adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan, is greater than the aggregate of the basic monthly amount of the retirement pension, calculated as provided in section 120 of that Act, the basic monthly amount of the surviving spouse's pension, calculated as provided in section 136 of that Act, the basic monthly amount of the disability pension, calculated as provided in section 123 of that Act, and, where applicable, the additional amount, calculated as provided in the third paragraph, that are payable to the contributor in January 2025, the difference is payable to the contributor until the contributor's surviving spouse's pension ceases under section 108.2 of that Act or the contributor's disability pension ceases under section 166 of that Act or until the contributor reaches 65 years of age. That additional amount is added to the amount of the surviving spouse's pension, calculated as provided in section 136 of that Act.

10. If a contributor is the beneficiary, in the month preceding the contributor's sixtieth birthday, of a surviving spouse's pension and a disability pension to which the second paragraph of section 113 of the Act respecting the implementation of certain provisions of the Budget Speech of 25 March 2021

and amending other provisions (2022, chapter 3) or the third paragraph of section 23 of the Act respecting the implementation of certain provisions of the Budget Speech of 21 March 2023 and amending other provisions (2023, chapter 30) applies, those pensions are recalculated in accordance with the provisions of the Act respecting the Québec Pension Plan (chapter R-9), as they read on 1 January 2025, in the month in which the contributor reaches 60 years of age.

If the aggregate of the last monthly amount of the surviving spouse's pension and the last monthly amount of the disability pension that are paid to the contributor referred to in the first paragraph in the month preceding the contributor's sixtieth birthday, each adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan, is greater than the aggregate of the basic monthly amount of the retirement pension, calculated as provided in section 120 of that Act, the basic monthly amount of the surviving spouse's pension, calculated as provided in section 136 of that Act, the basic monthly amount of the disability pension, calculated as provided in section 123 of that Act, and, where applicable, the additional amount, calculated as provided in section 125 of that Act, enacted by section 5 of this Act, that are payable to the contributor in the month in which the contributor reaches 60 years of age, the difference is payable to the contributor until the contributor's surviving spouse's pension ceases under section 108.2 of that Act or the contributor's disability pension ceases under section 166 of that Act or until the contributor reaches 65 years of age. That additional amount is added to the amount of the surviving spouse's pension, calculated as provided in section 136 of that Act.

II. If a contributor 60 years of age or over became disabled, within the meaning of section 96 of the Act respecting the Québec Pension Plan (chapter R-9), before 1 January 1999 and is the beneficiary of a disability pension on 31 December 2024, that pension is, from January 2025, recalculated in accordance with the provisions of the Act respecting the Québec Pension Plan, as they read on 1 January 2025.

The contributor is also presumed to have made an application for a retirement pension on 31 December 2024.

If the last monthly amount of the disability pension paid in December 2024 to the contributor referred to in the first paragraph, adjusted in accordance with section 119 of the Act respecting the Québec Pension Plan, as it read on 1 January 2025, is greater than the aggregate of the basic monthly amount of the retirement pension, calculated as provided in section 120 of that Act, and the basic monthly amount of the disability pension, calculated as provided in section 123 of that Act, that are payable to the contributor in January 2025, the difference is payable to the contributor. That additional amount is considered to be a disability pension.

12. If a contributor became disabled, within the meaning of section 96 of the Act respecting the Québec Pension Plan (chapter R-9), before 1 January 1999 and is the beneficiary of a disability pension in the month preceding the

contributor's sixtieth birthday, that pension is recalculated in the month in which the contributor reaches 60 years of age in accordance with the provisions of the Act respecting the Québec Pension Plan, as they read on 1 January 2025.

13. Despite section 218.4 of the Act respecting the Québec Pension Plan (chapter R-9), an increase in the cost of benefits under the pension plan resulting from this Act is not accompanied by an increase in the contribution rates.

CHAPTER II

VARIABLE PAYMENT LIFE PENSIONS

DIVISION I

AMENDING PROVISIONS

SUPPLEMENTAL PENSION PLANS ACT

- **14.** Section 47 of the Supplemental Pension Plans Act (chapter R-15.1) is amended by replacing "90.2" by "90.3".
- **15.** Section 65 of the Act is amended by replacing "section 93" by "sections 90.2 and 93".
- **16.** The Act is amended by inserting the following heading before section 90.2:
- "§1.—General provisions".
- **17.** Section 90.2 of the Act is amended
 - (1) in the first paragraph,
- (a) by inserting "as well as on the conditions set out in the plan" after "regulation";
- (b) by adding the following sentence at the end: "Only a member or spouse at least 55 years of age is entitled to do so, unless the plan sets a lower age.";
 - (2) by replacing the second and third paragraphs by the following paragraph:

"The conditions set out in the plan must be such that any member or spouse referred to in the first paragraph has access, except to the extent determined by regulation, to at least one variable payment life pension fund established in the plan."

- **18.** The Act is amended by inserting the following after section 90.2:
- **"90.3.** The pension referred to in section 90.2 must be paid into a variable payment life pension fund, within the meaning of the fiscal rules, that is

established in the pension plan but separate from the rest of the plan's pension fund.

From the transfer of sums to a variable payment life pension fund, the member or spouse referred to in section 90.2 is said to be a beneficiary of the fund. The same applies to the member's surviving spouse and any successor of the member or of another beneficiary of the fund.

"90.4. The establishment of a variable payment life pension fund in a pension plan does not change its type.

Thus, a defined contribution plan continues to be referred to in paragraph 2 of section 116 and, consequently, exempted from the application of Chapter X, even if it includes a variable payment life pension fund.

In addition, as regards a plan to which Chapter X applies that includes a variable payment life pension fund, the assets that make up the fund and the value of the related benefits are deemed to be mentioned in section 122.1. The assets and the value of the benefits are, however, excluded for the purposes of the calculations made under sections 146.9.3 and 146.9.4.

- **"90.5.** Every variable payment life pension fund must be valued according to the rules determined by regulation.
- **"90.6.** Where a pension plan includes more than one variable payment life pension fund, the transfer of sums between funds is permitted in the cases and according to the terms and conditions prescribed by regulation.
- "§2.—Special provisions relating to variable payment life pensions
- **"90.7.** A variable payment life pension constitutes a retirement pension the periodic amounts of which may vary despite section 59.
- **"90.8.** The exceptions to the life-long nature of the pension provided for in section 58 do not apply to the pensions paid under a variable payment life pension fund.

The amount of the variable payment life pension is established without reference to the provisions of sections 68 to 84 and 105.

Payment of a variable payment life pension may not be suspended and is not covered by section 104.

"90.9. Every variable payment life pension fund must offer the option that payment of the pension be guaranteed for 10 years.

In addition, only the following other options may be offered, on the conditions prescribed by regulation, regarding the variable payment life pension:

(1) the periodic increase of the pension according to a fixed rate;

- (2) the payment of benefits after the death of the member or the member's spouse; the amount of the spouse's pension that results from that option may not, however, unless the spouse consents to it before the date on which payment of the member's pension begins, be less than 60% of the amount of the member's pension;
 - (3) the payment of benefits after the spouse's death; and
 - (4) any other option prescribed by regulation.
- **"90.10.** Where a pension plan includes a variable payment life pension fund, spousal status is established as at the day a member begins receiving a benefit referred to in the second paragraph of section 85 or the day preceding the member's death, whichever date occurs first, even if the plan provides that spousal status is established as at the day preceding the member's death.

If the death occurs before the first payment of the variable payment life pension, the benefit referred to in the first paragraph of section 86, as far as the variable payment life pension fund is concerned, is equal to, despite subparagraphs 1 and 2 of that paragraph and despite the second and third paragraphs of that section, the sums transferred to the fund and accrued, from the date of transfer to the date of the member's death, at the rate of return of the fund, less investment expenses and administration costs. Interest calculated, from the date of death until the date of payment of the benefit, at the rate of return of the fund must be added to the benefit, less investment expenses and administration costs.

- **"90.11.** Any redetermination of the variable payment life pension under section 89.1 must be made according to the rules determined by regulation.
- **"90.12.** The variable payment life pension fund must meet the requirements prescribed by regulation, particularly with respect to establishing the amount of the pension that may be purchased with the sums transferred to it, with respect to paying the pension, increasing or decreasing it and with respect to the information to be provided to the beneficiaries of the fund instead of the information provided for in particular in section 112.
- "§3.—Division, withdrawal of employer and termination of plan
- **"90.13.** A variable payment life pension fund may not be divided. It may, however, in the event of division of the pension plan, form part of the assets transferred to a plan resulting from the division.
- **"90.14.** In the event of withdrawal of an employer that is a party to a multi-employer pension plan,
- (1) the assets of any variable payment life pension fund included in the plan on the date of withdrawal and the value of the benefits relating to such a fund must be excluded for the purposes of Division II of Chapter XIII;

- (2) despite the third paragraph of section 198, the beneficiary of such a fund is not affected by the withdrawal as far as the beneficiary's benefits under the fund on the date of withdrawal are concerned; and
- (3) the notice intended for the members and beneficiaries referred to in paragraph 4 of section 200 must include, in addition to the payment methods set out in that paragraph 4, the option for any member or spouse referred to in section 90.2 of applying for payment of a variable payment life pension.
- **"90.15.** In the event of termination of the pension plan, the assets of any variable payment life pension fund included in the plan and the value of the benefits relating to such a fund must be dealt with separately from the rest of the plan's assets and liabilities and any such fund must be wound up in accordance with the provisions of subdivision 4.

However, for the sole purpose of allocating any remaining surplus assets in accordance with section 230.2, the beneficiaries' benefits under each variable payment life pension fund included in the plan constitute a group of benefits.

Special rules for determining the value of those benefits may be set out by regulation. The conditions and procedure for paying any portion of the remaining surplus assets that is due to a beneficiary of a variable payment life pension fund are set out by regulation.

- "§4. Winding-up of variable payment life pension fund
- **"90.16.** The provisions of this subdivision apply to the winding-up of any variable payment life pension fund included in a pension plan in the event of termination of the plan.

They also apply where Retraite Québec orders, in the cases prescribed by regulation, the winding-up of a variable payment life pension fund included in the plan or authorizes the amendment of the plan to allow for the winding-up of such a fund.

Retraite Québec may determine the conditions of the winding-up.

- **"90.17.** The variable payment life pension fund continues to pay the pensions of the beneficiaries of the fund until the date of payment of their benefits.
- **"90.18.** The rules for determining the value of the benefits of the beneficiaries of the variable payment life pension fund for the purposes of their payment as well as their conditions and methods of payment are prescribed by regulation.

"90.19. The provisions of this Act relating to the amendment or termination of a pension plan, particularly with respect to notices, reports and any other required documents, their content and the conditions and procedure for producing them as well as the time allotted for carrying out any formality, apply for the purposes of the winding-up of a variable payment life pension fund, with the modifications prescribed by regulation.

"§5. — Miscellaneous provisions

- **"90.20.** An amendment to the provisions of the pension plan relating to the appropriation or allocation of surplus assets need not be submitted for the consultation provided for in section 146.3 if made at the time the plan is amended to allow for the establishment of a variable payment life pension fund and if the purpose of the amendment concerned is to apply rules to the beneficiaries of the fund that have identical effects as those already applicable to the plan members with benefits under defined contribution provisions."
- **19.** Section 244 of the Act is amended, in the first paragraph,
- (1) by replacing "and content of" in subparagraph 1 by "of, content of and conditions and procedure for producing";
 - (2) by inserting the following subparagraph after subparagraph 3:
- "(3.0.1) determine the documents that the pension committee must provide in relation to any application designated by the regulation;";
 - (3) by replacing subparagraph 3.1.2 by the following subparagraphs:
- "(3.1.2) determine, for the purposes of section 90.2, the conditions and time limit for applying for payment of a variable payment life pension and to what extent the conditions set out in the plan may impede access to at least one variable payment life pension fund for any member or spouse referred to in that section;
- "(3.1.3) determine, for the purposes of section 90.5, the rules for the valuation of variable payment life pension funds;
- "(3.1.4) prescribe, for the purposes of section 90.6, the cases in which a transfer of sums between a plan's variable payment life pension funds is permitted as well as the conditions and procedure for such a transfer;
- "(3.1.5) determine the conditions on which the options referred to in the second paragraph of section 90.9 may be offered regarding the variable payment life pension and any other option that may be offered;
- "(3.1.6) determine, for the purposes of section 90.11, the rules applicable to any redetermination of the variable payment life pension made under section 89.1;

- "(3.1.7) prescribe, for the purposes of section 90.12, the requirements that a variable payment life pension fund must meet, particularly with respect to establishing the amount of the pension that may be purchased with the sums transferred to it, with respect to paying the pension, increasing or decreasing it and with respect to the information to be provided to the beneficiaries of the fund;
- "(3.1.8) determine, for the purposes of section 90.15, the rules for determining the value of the benefits under a variable payment life pension fund in the event of termination of the plan and the conditions and procedure for paying any portion of the remaining surplus assets that is due to a beneficiary of a fund;
- "(3.1.9) prescribe the cases that may give rise to a winding-up order in respect of a variable payment life pension fund under the second paragraph of section 90.16;
- "(3.1.10) prescribe, for the purposes of section 90.18, the rules for determining the value of the benefits of the beneficiaries of a variable payment life pension fund for the purposes of their payment as well as their conditions and methods of payment;
- "(3.1.11) prescribe the modifications referred to in section 90.19 that apply for the purposes of the winding-up of a variable payment life pension fund;
- "(3.1.12) prescribe any modification to the provisions of this Act that is intended to take into account the fact that the plan includes a variable payment life pension fund;".

VOLUNTARY RETIREMENT SAVINGS PLANS ACT

- **20.** Section 1 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) is amended by adding the following sentence at the end of the first paragraph: "This Act also governs the benefits that may be paid under a voluntary retirement savings plan."
- **21.** Section 2 of the Act is amended by replacing the first sentence of the first paragraph by the following sentence: "Individuals may become members of a voluntary retirement savings plan to the extent that fiscal rules permit them to contribute sums to the plan or transfer to it sums accrued under a pension plan."
- **22.** Section 3 of the Act is amended
 - (1) by striking out subparagraph 5 of the second paragraph;
- (2) by replacing "the members and the employers" in the third paragraph by "the members, beneficiaries and employers".
- **23.** Section 15 of the Act is amended by inserting "and beneficiaries" at the end.

- **24.** The Act is amended by inserting the following sections after section 15:
- **"15.1.** If the plan includes a variable payment life pension fund referred to in Division II of Chapter IV.1, the administrator must establish a written investment policy, taking into account, in particular, the criteria determined by regulation.

The content of the investment policy is prescribed by regulation.

"15.2. All deposits and investments of the assets of a variable payment life pension fund must be made in the name of the fund or for its account.

A fund's investments must be made in accordance with the provisions of this Act and the regulations; they must also be made in conformity with the investment policy."

25. Section 18 of the Act is amended

- (1) by adding the following subparagraph at the end of the first paragraph:
- "(3) on request, the investment policy provided for in section 15.1.";
- (2) by inserting "a form for the designation of beneficiaries in case of death and" after "the individual" in the third paragraph;
 - (3) by adding the following paragraph at the end:

"If the plan includes a variable payment life pension fund, the administrator must provide, free of charge, any document mentioned in the first paragraph to any person with benefits under the fund who so requests."

26. Section 24 of the Act is amended

- (1) by striking out the last sentence of the first paragraph;
- (2) by adding the following paragraph at the end:

"In addition, the report must contain a statement of changes in the net assets available for the provision of benefits from each of the variable payment life pension funds included in the plan."

- **27.** The Act is amended by inserting the following section after section 24:
- **"24.1.** The administrator must communicate to Retraite Québec the name and last-known address of every untraceable person who is entitled to a refund or benefit or is entitled to the transfer of benefits.

If Retraite Québec is able, with the information at its disposal, to locate the person, it must notify him or her to communicate with the administrator at the address indicated."

- **28.** The Act is amended by inserting the following section after section 26:
- **"26.1.** The provisions relating to investment options do not apply to sums paid into or transferred to the plan with a view to receiving within a short period of time payment of a variable payment life pension referred to in section 70.1."
- **29.** Section 27 of the Act is amended by adding the following paragraph at the end:

"Every variable payment life pension fund included in the plan must be low cost. Criteria for determining if a fund is low cost may be determined by regulation. In addition, the nature or amount of the following fees is determined by regulation:

- (1) the fees that may be deducted from the return of each fund; and
- (2) the fees the administrator may charge the beneficiaries of a fund."
- **30.** The Act is amended by inserting the following section after section 29:
- **"29.1.** The Autorité des marchés financiers may subject its authorization to any undertaking it considers necessary to ensure compliance with the conditions and obligations applicable under this subdivision.

The Autorité des marchés financiers may also, in granting its authorization, attach the conditions and restrictions it considers necessary for that purpose."

- **31.** The Act is amended by inserting the following sections after section 31:
- **"31.1.** The Autorité des marchés financiers may, on its own initiative, review an authorization it has granted whenever it considers it necessary in order to ensure compliance with the conditions and obligations applicable under this subdivision.

The Autorité des marchés financiers must review the authorization it has granted to an administrator if the administrator applies for such a review to have an attached condition or restriction withdrawn.

"31.2. The application for review filed by an administrator must specify the condition or restriction the administrator wishes to have withdrawn and the reasons for the withdrawal.

The application must also include any other information prescribed by regulation of the Autorité des marchés financiers.

The costs and fees prescribed by regulation of the Autorité des marchés financiers must be filed with the application.

- **"31.3.** The Autorité des marchés financiers may subject the withdrawal of a condition or restriction to any undertaking it considers necessary to ensure compliance with the conditions and obligations applicable under this subdivision.
- **"31.4.** After reviewing an authorization, the Autorité des marchés financiers may maintain it as is, attach new conditions or restrictions to it, withdraw existing conditions or restrictions, or revoke or suspend it."
- **32.** The Act is amended by inserting the following section after section 40:
- **"40.1.** The Autorité des marchés financiers must notify Retraite Québec of the conditions and restrictions attached to or withdrawn from an authorization."
- **33.** Section 41 of the Act is amended
- (1) by inserting ", the restrictions attached to their authorization" after "place of business" in the first paragraph;
 - (2) by replacing the second paragraph by the following paragraph:

"The information contained in the register is public information."

34. Section 48 of the Act is amended by replacing the first paragraph by the following paragraph:

"An employer who has subscribed to a voluntary retirement savings plan must automatically enroll in the plan any eligible employee, except in the case of an employee described in subparagraph a or b of subparagraph 1 of the third paragraph of section 45. The employer must also enroll any employee who so requests."

35. Division IV of Chapter IV of the Act becomes Chapter IV.1 and its heading is replaced by the following heading:

"BENEFITS".

36. The Act is amended by inserting the following before section 70:

"DIVISION I

"TYPES OF BENEFITS

"§1.—Variable benefits".

37. Section 70 of the Act is amended

- (1) by striking out "or the member's spouse, as defined in section 71,";
- (2) by replacing "variable payments" by "variable benefits";
- (3) by adding the following paragraph at the end:

"Every member who has elected to receive variable benefits is entitled to apply for payment in one or more instalments of all or part of the funds referred to in the first paragraph, on the conditions and within the time prescribed by regulation."

- **38.** Division V of Chapter IV of the Act becomes subdivision 2 of Chapter IV.1 and its heading is replaced by the following heading:
- "§2. Variable payment life pension".
- **39.** Section 70.1 of the Act is amended
 - (1) in the first paragraph,
 - (a) by striking out "or the member's spouse, as defined in section 71,";
- (b) by inserting "as well as on the conditions set out in the plan" after "prescribed by regulation";
- (c) by adding the following sentence at the end: "Only a member at least 55 years of age is entitled to do so, unless the plan sets a lower age.";
 - (2) by replacing the second paragraph by the following paragraphs:

"The conditions set out in the plan must be such that every member has access, except to the extent prescribed by regulation, to at least one variable payment life pension fund established in the plan.

Such a pension must be paid into a variable payment life pension fund, within the meaning of the fiscal rules, referred to in Division II."

- **40.** The Act is amended by inserting the following after section 70.1:
- "**70.2.** From the transfer of sums to the variable payment life pension fund, the member referred to in section 70.1 is said to be a beneficiary of the fund.

The same applies to the surviving spouse of a member who is a beneficiary of the fund and to any successor of such a member or of another beneficiary of the fund.

A member who becomes the beneficiary of a variable payment life pension fund retains his or her status as a member for the purposes of the provisions relating to the death of the member and of those relating to the transfer of benefits between spouses.

"DIVISION II

"VARIABLE PAYMENT LIFE PENSION FUND

- "§1.—General provisions
- "**70.3.** Every variable payment life pension fund established in the plan must be separate from the rest of the plan's assets.
- **"70.4.** Every variable payment life pension fund must be valued according to the rules determined by regulation.
- "**70.5.** Where a plan includes more than one variable payment life pension fund, the transfer of sums between funds is permitted in the cases and according to the terms and conditions prescribed by regulation.
- "§2.—Determination and payment of variable payment life pension
- "**70.6.** Every variable payment life pension fund must offer the option that payment of the pension be guaranteed for 10 years.

In addition, only the following other options may be offered, on the conditions prescribed by regulation, regarding the variable payment life pension:

- (1) the periodic increase of the pension according to a fixed rate;
- (2) the payment of benefits after the death of the member or the member's spouse; the amount of the spouse's pension that results from that option may not, however, unless the spouse consents to it before the date on which payment of the member's pension begins, be less than 60% of the amount of the member's pension; and
 - (3) where applicable, any other option prescribed by regulation.
- "**70.7.** The rules applicable for the purpose of establishing the amount of the pension that may be purchased with the sums transferred to the variable payment life pension fund and for the purpose of paying the pension and of increasing or decreasing it are prescribed by regulation.
- "§3. Winding-up of the variable payment life pension fund
- "**70.8.** The provisions of this subdivision apply to the winding-up of any variable payment life pension fund included in a plan in the event of termination of the plan.

They also apply where Retraite Québec orders, in the cases prescribed by regulation, the winding-up of a variable payment life pension fund included in a plan or where Retraite Québec authorizes, at the request of the administrator of the plan, the amendment of the plan to allow for the winding-up of such a fund.

Retraite Québec may determine the conditions of the winding-up.

- **"70.9.** The variable payment life pension fund continues to pay the pensions of the beneficiaries of the fund until the date of payment of their benefits.
- "**70.10.** The rules for determining the value of the benefits of the beneficiaries of a variable payment life pension fund for the purposes of their payment as well as their conditions and methods of payment are prescribed by regulation.
- "**70.11.** The provisions of this Act relating to the amendment of a plan and the process for winding up a plan apply, with the modifications prescribed by regulation, to the winding-up of a variable payment life pension fund.

In addition, the notices, reports and any other documents required for the purposes of the winding-up of such a fund, as well as their content and the conditions and procedure for producing them, are determined by regulation.

"§4. — Miscellaneous provisions

"**70.12.** In the event of an amalgamation of administrators, any variable payment life pension fund included in a plan that must be liquidated under section 38 may, on the conditions set out by Retraite Québec, be transferred to the plan designated in accordance with that section."

41. Section 71 of the Act is amended

- (1) by replacing "on the day before the death of the member" in the introductory clause of the first paragraph by "on the day of reference defined in the second paragraph";
 - (2) by inserting the following paragraph after the first paragraph:

"Spousal status is established as at the day preceding the member's death. However, if a member is the beneficiary of a variable payment life pension fund, it is established as at the date on which a pension begins to be paid to the member under the fund.";

(3) by replacing "on the day before the death occurs" in the second paragraph by "as at the day on which spousal status is established";

(4) by inserting "or the member sent the notice provided for in section 73.4" at the end of the third paragraph.

42. Section 72 of the Act is amended

- (1) in the first paragraph,
- (a) by striking out "who was not receiving variable payments";
- (b) by replacing "until the date of payment or the transfer of all or part of the amount to a pension plan determined by regulation and chosen by the member's spouse or, if the member has no spouse, by his or her successors, to the extent that fiscal rules allow it" by "until the date on which the benefit is paid";
 - (2) by striking out the second paragraph.
- **43.** Section 73 of the Act is replaced by the following sections:
- "73. On the death of a member with benefits under a variable payment life pension fund, his or her spouse is entitled to a pension the amount of which is equal to or greater than 60% of the amount of the pension the member was receiving under the fund.
- **"73.1.** Where a member dies before payment of the variable payment life pension begins, his or her spouse or, if the member has no spouse, his or her successors are entitled, despite any option exercised by the member under section 70.6 and despite section 73, to a benefit the amount of which is equal to the sums transferred to the variable payment life pension fund and accrued, from the date of the transfer to the date of the member's death, at the net rate of return of the fund. Interest calculated at the net rate of return of the fund, from the date of death to the date of payment of the benefit, must be added to that amount.

"73.2. The benefit referred to in section 72 or 73.1 is paid

- (1) in a lump sum;
- (2) by transfer of the amount of the benefit to a pension plan prescribed by regulation and chosen by the member's spouse or, if the member has no spouse, by his or her successors, to the extent that fiscal rules allow; or
 - (3) according to a combination of those payment methods.

The member's spouse may request that all or part of the amount of the benefit to which he or she is entitled under section 72 or 73.1 be maintained in the plan; in such a case, the spouse becomes a member and the amount maintained in the plan is credited to the spouse's not locked-in account.

"73.3. The spouse of a member may waive the rights conferred by this chapter by transmitting to the administrator a statement containing the information prescribed by regulation. The spouse may also revoke the waiver provided the administrator is notified in writing before the member's death or, in the case of the pension referred to in section 73, before payment of the member's pension begins.

A waiver under this section does not entail a waiver of the rights that may devolve upon the spouse as the member's successor. In addition, despite such a waiver, the plan is deemed, for the purposes of article 415 of the Civil Code, to be governed by an Act that grants the surviving spouse a right to death benefits.

- **"73.4.** The right of a member's spouse to benefits under this chapter is terminated, as the case may be, by separation from bed and board, divorce or marriage annulment, by the dissolution or annulment of the civil union or by the cessation of conjugal relationship except if the member has notified the administrator in writing to pay the pension to the spouse despite the divorce, annulment of marriage, separation from bed and board, dissolution or annulment of the civil union or cessation of conjugal relationship.
- "**73.5.** Where a member's variable payment life pension has been established having regard to the right of the member's spouse to a pension under section 73 and the spouse's right is terminated pursuant to section 73.4, the member is entitled, on request to the administrator, to a redetermination of the variable payment life pension.

Unless the administrator has received the notice provided for in section 73.4, the administrator must also redetermine the member's variable payment life pension if the member's benefits under the fund are partitioned, pursuant to section 75 or 77, subsequent to the first payment to the member of a pension established having regard to the spouse's right to a pension under section 73.

The redetermination of a pension under this section cannot alone operate to reduce the amount of a pension paid to the member.

"**73.6.** Any redetermination of the variable payment life pension under section 73.5 must be made according to the rules prescribed by regulation."

44. Section 75 of the Act is amended

- (1) by replacing "accumulated by a member under the" in the first paragraph by "of a member under a";
- (2) by replacing "accumulated by the member under" in the second paragraph by "of the member under".
- **45.** Section 76 of the Act is amended by replacing "of the benefits accumulated by the member under" in the first paragraph by "of the member's benefits under".

46. Section 77 of the Act is amended by replacing "the benefits accumulated by the member under" in the first paragraph by "the member's benefits under".

47. Section 78 of the Act is amended

- (1) by adding the following sentence at the end of the first paragraph: "The same applies to the rules concerning the member's benefits under a variable payment life pension fund of the plan.";
- (2) by inserting "or from a variable payment life pension fund of the plan" after "locked-in account" in subparagraph 1 of the second paragraph;
 - (3) by inserting the following paragraph after the second paragraph:

"The spouse may request that the benefits referred to in subparagraphs 1 and 2 of the second paragraph that are awarded to the spouse be maintained, in whole or in part, in the plan; in such a case, the spouse becomes a member and the benefits maintained in the plan are entered, respectively, in the spouse's locked-in account and the spouse's not locked-in account."

- **48.** Section 88 of the Act is amended by replacing both occurrences of "variable payments" by "variable benefits".
- **49.** Section 90 of the Act is amended by inserting "of the plan, including any variable payment life pension fund included in the plan, where applicable," after "the assets".
- **50.** Section 92 of the Act is amended by replacing "a member who is untraceable" and "of the member" in the first paragraph by "a person who is untraceable" and "of the person concerned", respectively.
- **51.** Section 95 of the Act is amended by adding the following paragraphs at the end:

"The administrator must provide any member who makes an application under section 70.1 with the information and documents determined by regulation, in the manner prescribed by regulation.

In addition, the information and documents that must be provided to any person with benefits under a variable payment life pension fund included in the plan, as well as the conditions under which they must be provided, are prescribed by regulation."

52. Section 98 of the Act is amended

(1) by inserting the following paragraph after paragraph 2:

- "(2.1) the assumptions used for the valuation of a variable payment life pension fund included in the plan are not consistent with generally accepted actuarial or accounting principles;";
 - (2) in paragraph 4,
 - (a) by inserting "or a regulation" after "in this Act";
 - (b) by replacing "of this Act or" by "of the Act or the regulation or of".
- **53.** The Act is amended by inserting the following section after section 108:
- "**108.1.** The Autorité des marchés financiers may require an authorized administrator or anyone who files an application in accordance with this Act to provide any document or information that is useful in assessing the applications on which the Autorité des marchés financiers is to rule in accordance with this Act."
- **54.** Section 109 of the Act is amended by replacing "107, 108" by "107 to 108.1".
- **55.** Section 113 of the Act is amended
 - (1) by striking out subparagraph c of paragraph 1;
 - (2) by inserting the following paragraphs after paragraph 3:
- "(3.1) determine the criteria applicable to the establishment of the investment policy referred to in section 15.1 and prescribe the content of that investment policy;
- "(3.2) prescribe rules relating to the investment of the assets of a variable payment life pension fund;";
- (3) by striking out "the fees to be paid with the annual statement as well as" in paragraph 8;
 - (4) in paragraph 11,
 - (a) by inserting "the first and second paragraphs of" after "purposes of";
 - (b) by inserting "or beneficiaries" at the end;
 - (5) by inserting the following paragraph after paragraph 11:
- "(11.1) for the purposes of the third paragraph of section 27, establish the criteria for determining if a variable payment life pension fund is low cost, as well as the nature or amount of the fees that may be deducted from the fund's return on assets and of the fees that the administrator may charge the beneficiaries of the fund;";

- (6) by replacing "72" in paragraph 20 by "73.2";
- (7) by replacing paragraphs 22 to 23 by the following paragraphs:
- "(22) for the purposes of section 70, determine the conditions and time limits for the payment of variable benefits as well as the conditions and time limits for the payment in one or more instalments of all or part of the funds referred to in the first paragraph of that section;
- "(22.1) for the purposes of section 70.1, determine the conditions and time limit for applying for payment of a variable payment life pension and to what extent the conditions set out in the plan may impede access to at least one variable payment life pension fund for any member referred to in that section;
- "(22.2) for the purposes of section 70.4, determine the rules for the valuation of variable payment life pension funds;
- "(22.3) for the purposes of section 70.5, prescribe the cases in which the transfer of sums between variable payment life pension funds is permitted as well as the conditions and procedure for such transfers;
- "(22.4) determine the conditions on which the options referred to in the second paragraph of section 70.6 may be offered regarding the variable payment life pension and any other option that may be offered;
- "(22.5) for the purposes of section 70.7, establish the rules applicable for the purpose of establishing the amount of the pension that may be purchased with the sums transferred to the variable payment life pension fund and for the purpose of paying, increasing or decreasing that amount;
- "(22.6) prescribe the cases that may give rise to a winding-up order in respect of any variable payment life pension fund under the second paragraph of section 70.8;
- "(22.7) for the purposes of section 70.10, establish the rules for determining the value of the benefits of the beneficiaries of a variable payment life pension fund for the purposes of their payment as well as their conditions and methods of payment;
- "(22.8) prescribe the modifications referred to in section 70.11 that apply for the purposes of the winding-up of a variable payment life pension fund and determine the documents required for such purposes, as well as their content and the conditions and procedure for producing them;
- "(23) prescribe the rules applicable to any redetermination of the variable payment life pension made under section 73.5;";
- (8) by replacing "the benefits accumulated by the member" in subparagraph *b* of paragraph 24 by "the member's benefits under the plan";

- (9) by inserting the following subparagraph after subparagraph a of paragraph 26:
- "(a.1) the rules governing the partition of the member's benefits under a variable payment life pension fund;";
- (10) by inserting "and, in respect of information and documents intended for the beneficiaries of a variable payment life pension fund, the conditions under which they must be provided" at the end of paragraph 30;
 - (11) by replacing paragraph 33 by the following paragraphs:
- "(33) prescribe the fees payable for the financing of expenses incurred by Retraite Québec for the administration of this Act and the regulations and for any formality prescribed by this Act or the regulations, including fees which may be imposed as a penalty for a delay in carrying out such a formality or failure to provide within the time allotted any information or document prescribed by this Act or the regulations or required by Retraite Québec;
- "(34) prescribe the documents required for any formality prescribed by this Act or the regulations and determine the form, content and conditions and procedure for producing any document required under this Act or the regulations; and
 - "(35) prescribe any other measure required for the application of this Act."
- **56.** Section 114 of the Act is amended by adding the following paragraph at the end:
 - "(3) for the purposes of section 31.2, determine
- (a) the information that must be included in an application for the withdrawal of a condition or restriction attached to the plan administrator's authorization, and
 - (b) the fees and costs that must accompany the application."
- **57.** Section 115 of the Act is amended
- (1) by replacing "or paragraph 2" in the first paragraph by ", paragraph 2 or subparagraph a of paragraph 3";
- (2) by inserting "or subparagraph b of paragraph 3" after "paragraph 1" in the second paragraph.
- **58.** Section 116 of the Act is amended, in the first paragraph,
 - (1) by inserting "15.1," after "contravenes section" in subparagraph 1;
 - (2) by inserting "or a regulation" after "this Act" in subparagraphs 2 and 3.

- **59.** Section 120 of the Act is amended by inserting ", variable benefits or a variable payment life pension" after "locked-in account" in the first paragraph.
- **60.** The Act is amended by inserting the following section after section 125:
- "125.1. A plan administrator may, in relation to a variable payment life pension fund and in the course of the general administration of the fund, offset a debt of a beneficiary toward the fund against a benefit or refund payable to the beneficiary up to the greater of
 - (1) 25% of the benefit or refund; and
- (2) 1/12 of the amount to be recovered, without exceeding 50% of the benefit or refund.

However, the offset may be applied against up to 100% of the benefit or refund if the debtor consents to it in writing.

In addition, a debt of a deceased beneficiary may be offset by the administrator against the total amount of the death benefit payable to the beneficiary's spouse or successors."

DIVISION II

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

- **61.** A reference to variable payments referred to in section 70 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) in the text of a voluntary retirement savings plan is equivalent to a reference to variable benefits until the text of the plan is amended to bring it into compliance with that section of the Voluntary Retirement Savings Plans Act, as amended by section 37 of this Act.
- **62.** Any authorization granted by the Autorité des marchés financiers under the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) before the date of coming into force of section 30 of this Act is deemed to be accompanied by a restriction preventing the administrator from administering a plan that includes a variable payment life pension fund.

CHAPTER III

CARRYING OUT OF THE MANDATES OF THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

63. Section 30.1 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011) is amended

- (1) by inserting the following subparagraph before subparagraph 1 of the first paragraph:
 - "(0.1) sections 3 to 4.1;";
 - (2) by inserting the following paragraph after the first paragraph:

"Before using information for any of the purposes to which subparagraph 0.1 of the first paragraph applies, the Institut must send the public body from which the information will originate a notice informing it of that use.";

- (3) by adding "In addition," at the beginning of the second paragraph.
- **64.** Section 30.2 of the Act is amended by replacing "of the agreement or mandate for which" by "for which".

CHAPTER IV

TRANSFER OF A PORTION OF TERRITORIAL INFORMATION FUND SURPLUSES

65. Out of the surpluses accumulated in the Territorial Information Fund, established under section 17.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2), the Minister of Finance transfers a sum of \$400,000,000 to the Generations Fund, established under section 2 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

The sum is credited to the Generations Fund as if it were referred to in section 4 of the Act to reduce the debt and establish the Generations Fund.

CHAPTER V

NON-APPLICATION OF PAY PARITY CLAUSES TO MEMBERS FOR THE 2023–2024 FISCAL YEAR

DIVISION I

AMENDING PROVISION

ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN OF THE MEMBERS OF THE NATIONAL ASSEMBLY

- **66.** Section 1 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1) is amended
- (1) by inserting "after 31 March 2024" after "senior position that is applicable" in the second paragraph;

(2) by inserting "after 31 March 2024" after "salary increase granted" in the third paragraph.

DIVISION II

TRANSITIONAL PROVISION

67. The annual indemnity of the Members of the National Assembly established under section 1 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1), as it read on 6 June 2023, is not increased from 1 April 2023 to 6 June 2023.

CHAPTER VI

DISSOLUTION OF FINANCEMENT-QUÉBEC

DIVISION I

REPEAL OF THE ACT RESPECTING FINANCEMENT-QUÉBEC

68. The Act respecting Financement-Québec (chapter F-2.01) is repealed.

DIVISION II

AMENDING PROVISIONS

ACT RESPECTING THE RÉSEAU STRUCTURANT DE TRANSPORT EN COMMUN DE LA VILLE DE QUÉBEC

69. Section 13 of the Act respecting the Réseau structurant de transport en commun de la Ville de Québec (chapter R-25.03) is amended by replacing "may not be designated a public body under section 4 of the Act respecting Financement-Québec (chapter F-2.01)" in the third paragraph by "may not apply to the Financing Fund established under section 24 of the Act respecting the Ministère des Finances (chapter M-24.01)".

REGULATION RESPECTING BORROWINGS MADE BY A BODY

70. Section 2 of the Regulation respecting borrowings made by a body (chapter A-6.001, r. 3) is amended by striking out ", or with Financement-Québec" in paragraph 2.

DIVISION III

OTHER AMENDING PROVISIONS

- **71.** Any reference to Financement-Québec is struck out in
 - (1) Schedule 2 to the Financial Administration Act (chapter A-6.001);

- (2) Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2);
- (3) Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10);
- (4) Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

DIVISION IV

TRANSITIONAL PROVISIONS

- **72.** The financing authority known as "Financement-Québec" is dissolved on 31 March 2025 without any formalities other than those provided for in this chapter.
- **73.** The responsibilities arising from financial transactions, advances and loans made under section 3 of the Act respecting Financement-Québec (chapter F-2.01) are transferred to the Minister of Finance, as the person responsible for the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01), on the same terms and conditions as those provided at the time those transactions, advances and loans were made.

The Minister of Finance is substituted for Financement-Québec as regards the responsibilities transferred under the first paragraph; the Minister of Finance acquires Financement-Québec's rights and assumes its obligations.

74. The rights and obligations related to Financement-Québec's R series CUSIP31739ZAG06 bond loan, whose maturity date is 1 June 2034 and that enabled Financement-Québec to grant loans, become rights and obligations of the Government.

The bond loan is a loan referred to in section 10 of the Financial Administration Act (chapter A-6.001).

As the person responsible for the Financing Fund, the Minister of Finance is deemed to have received, for the loans referred to in the first paragraph, an advance from the general fund that is equivalent to the bond loan and that includes the same terms and conditions.

- **75.** Financement-Québec's information assets and the data they contain are transferred to the Minister of Finance, as the person responsible for the Financing Fund, with all the related rights and obligations.
- **76.** Civil proceedings to which Financement-Québec is a party are continued, without continuance of suit, by the Attorney General of Québec.

- **77.** The files, records and other documents of Financement-Québec become those of the Minister of Finance. However, the files, records and other documents relating to the financial transactions, advances and loans referred to in section 73 become those of the Minister of Finance, as the person responsible for the Financing Fund.
- **78.** The documents of the governance committee established under section 31.1 of the Act respecting Financement-Québec (chapter F-2.01) become those of the Minister of Finance.
- **79.** The term of Financement-Québec's chief executive officer and those of the members of the governance committee established under section 31.1 of the Act respecting Financement-Québec (chapter F-2.01) end on 31 March 2025, without compensation.
- **80.** The Financement-Québec employees in office on 31 March 2025 become without further formality employees of the Ministère des Finances, except those who belong to the class of positions of advocate and notary who become employees of the Ministère de la Justice.

The above employees are deemed to have been appointed in accordance with the Public Service Act (chapter F-3.1.1).

The Conseil du trésor determines their remuneration, their classification and any other condition of employment applicable to them.

- **81.** A body, other than a municipal body, designated by the Government as a public body for the purposes of the Act respecting Financement-Québec (chapter F-2.01) is deemed to be designated by the Government as a body under subparagraph 8 of the first paragraph of section 24 of the Act respecting the Ministère des Finances (chapter M-24.01) to the extent that it is not otherwise referred to in any of subparagraphs 1 to 7 of that paragraph.
- **82.** The Minister of Finance files Financement-Québec's last report of operations and financial statements provided for in section 42 of the Act respecting Financement-Québec (chapter F-2.01).

The Minister tables the report of operations and the financial statements in the National Assembly not later than 30 September 2025 or, if the Assembly is not sitting, within 15 days of resumption.

This section applies despite any inconsistent provision.

83. Despite any inconsistent provision, the provisions of section 45 of the Act respecting Financement-Québec (chapter F-2.01) remain applicable with regard to the audit of Financement-Québec's books and accounts for the fiscal year 2024–2025.

The Auditor General's report must accompany the report of operations and the financial statements filed under section 82 of this Act.

CHAPTER VII

CROSS-DELEGATION OF POWERS

DIVISION I

AMENDING PROVISIONS

ACT RESPECTING THE MINISTÈRE DE L'ÉCONOMIE ET DE L'INNOVATION

- **84.** Section 20 of the Act respecting the Ministère de l'Économie et de l'Innovation (chapter M-14.1) is amended, in the second paragraph,
- (1) by inserting "or of another departement" after "member of the personnel of the department";
 - (2) by replacing "two" by "three".

ACT RESPECTING THE MINISTÈRE DES FINANCES

- **85.** Section 11 of the Act respecting the Ministère des Finances (chapter M-24.01) is amended, in the second paragraph,
- (1) by inserting "or of another departement" after "member of the personnel of the department";
 - (2) by replacing "two" by "three".

ACT RESPECTING THE MINISTÈRE DU TOURISME

- **86.** Section 14 of the Act respecting the Ministère du Tourisme (chapter M-31.2) is amended, in the second paragraph,
- (1) by inserting "or of another departement" after "member of the personnel of the department";
 - (2) by replacing "two" by "three".

DIVISION II

TRANSITIONAL PROVISION

87. Any deed, document or writing signed by a member of the personnel of a department other than the Ministère de l'Économie et de l'Innovation, the Ministère des Finances or the Ministère du Tourisme before 4 December 2024 and that is binding on or attributed to the Minister of Economy and Innovation,

the Minister of Finance or the Minister of Tourism, respectively, is deemed to be signed by the minister concerned, unless it has been declared invalid before that date by that minister or any person acting on that minister's behalf.

CHAPTER VIII

SUSPENSION OF DRIVER'S LICENCE FOR DEBTORS OF SUPPORT

DIVISION I

AMENDING PROVISIONS

HIGHWAY SAFETY CODE

- **88.** The Highway Safety Code (chapter C-24.2) is amended by inserting the following section after section 191.2:
- "192. Where the Société receives the notice provided for in the first paragraph of section 54.1 of the Act to facilitate the payment of support (chapter P-2.2) in respect of a person, it must suspend the person's learner's licence, probationary licence or driver's licence or, if the person does not hold any such licence, the person's right to obtain one.

The Société lifts the suspension of the licence or of the right to obtain a licence on the working day following receipt of the notice provided for in the third paragraph of section 54.1 of the Act to facilitate the payment of support.

The minister responsible for the administration of the Act to facilitate the payment of support and the Société enter into an agreement with respect to the reimbursement of expenses incurred for the purposes of this section."

89. Section 209.2 of the Code, amended by section 16 of chapter 29 of the statutes of 2001, by section 32 of chapter 7 of the statutes of 2018 and by section 57 of chapter 10 of the statutes of 2024, is again amended by replacing "and 191.2" by ", 191.2 and 192".

ACT TO FACILITATE THE PAYMENT OF SUPPORT

- **90.** The Act to facilitate the payment of support (chapter P-2.2) is amended by inserting the following section after section 54:
- **"54.1.** Where arrears in support payments corresponding to at least six months of payment are owing, the Minister may, from the 31st day after a prior notice notified to the debtor of support by registered mail or personal service is received, inform the Société de l'assurance automobile du Québec in order for the Société to suspend, in accordance with the first paragraph of section 192 of the Highway Safety Code (chapter C-24.2), the debtor's learner's licence,

probationary licence or driver's licence or, if the debtor does not hold any such licence, the debtor's right to obtain one.

If it was not possible to notify the prior notice in accordance with the first paragraph, notification may be made by a bailiff who leaves the notice intended for the debtor on the premises. The debtor is then deemed to have received the prior notice on the date indicated on the bailiff's certificate.

If, after the Société de l'assurance automobile du Québec has been informed in accordance with the first paragraph, the debtor pays the arrears owing or pays a part of them that is considered reasonable by the Minister in the circumstances, enters into an agreement referred to in the second paragraph of section 46 or is released from the obligation to pay support without any arrears owing, the Minister informs the Société without delay to have the suspension of the debtor's licence or of the debtor's right to obtain a licence lifted in accordance with the second paragraph of section 192 of the Highway Safety Code.

The Minister may enter into an agreement with the Société de l'assurance automobile du Québec with respect to the reimbursement of expenses incurred for the purposes of section 192 of the Highway Safety Code."

DIVISION II

OTHER PROVISION

91. For the purposes of section 90 of this Act, arrears owing by a debtor include those accrued on the date of coming into force of that section.

CHAPTER IX

YEARLY DELIVERY OF UNCLAIMED FINANCIAL PRODUCTS

DIVISION I

AMENDING PROVISIONS

UNCLAIMED PROPERTY ACT

- **92.** Section 6 of the Unclaimed Property Act (chapter B-5.1) is replaced by the following section:
- **"6.** Subject to the third paragraph, the debtor or holder must, in the first quarter following the end of the calendar year in which property became unclaimed, deliver the property to the Minister if it remained unclaimed after notice was given to the right-holder under section 5. The same applies to property for which no notice was required in accordance with that section.

On delivery of the property, the debtor or holder must file with the Minister a statement containing a description of the property and all information necessary to determine the identity and place of domicile of the right-holder as well as the nature and source of the right-holder's rights. The statement must include a declaration by the debtor or holder that the required notice was given to the right-holder or specify, where applicable, the reasons why no notice was required.

The Minister may agree with a debtor or holder on a yearly delivery period other than the one provided for in the first paragraph.

The Government may, by regulation, determine the form and manner in which the statement provided for in the second paragraph is to be sent."

REGULATION RESPECTING THE APPLICATION OF THE UNCLAIMED PROPERTY ACT

- **93.** Section 5 of the Regulation respecting the application of the Unclaimed Property Act (chapter B-5.1, r. 1) is replaced by the following section:
- **"5.** For the purposes of section 6 of the Act, the statement relating to the property is filed by means of the electronic process provided for that purpose on Revenu Québec's website.

Despite the first paragraph, the following terms and conditions apply:

- (1) where, in a same year, the debtor or holder delivers only 10 properties or less to the Minister, the statement may be filed using the form prescribed by the Minister; and
- (2) where the debtor or holder delivers a property referred to in subparagraph 7 of the first paragraph of section 3 of the Act to the Minister, the statement must be filed using the form prescribed by the Minister."

DIVISION II

TRANSITIONAL PROVISION

94. In the case of a debtor or holder referred to in subparagraph 1 of the first paragraph of section 5 of the Regulation respecting the application of the Unclaimed Property Act (chapter B-5.1, r. 1), as it read on 3 June 2025, the first delivery following 4 June 2025 may take place, as the debtor or holder chooses, in the first quarter following the end of the debtor's or holder's fiscal year or, at the latest, in the first quarter following the 31 December that follows the end of such a fiscal year.

No interest is owed under section 8 of the Unclaimed Property Act (chapter B-5.1) in respect of a delivery referred to in the first paragraph between the end of the first quarter following the end of the debtor's or holder's fiscal

year and the end of the first quarter following the 31 December that follows the end of that fiscal year.

CHAPTER X

TRANSITION FRAMEWORK FOR MONEY-SERVICES
BUSINESSES OPERATING CRYPTOASSET AUTOMATED TELLER
MACHINES AND COMING INTO FORCE OF CERTAIN
PROVISIONS RELATING TO SUCH MACHINES

- **95.** A person or entity who operates cryptoasset automated teller machines is, for the purposes of the Money-Services Businesses Act (chapter E-12.000001) and the regulations, subject to the rules provided for in this chapter, where
 - (1) the person or entity is licensed to operate automated teller machines; and
- (2) the person or entity has paid, for the period beginning on 1 April 2025, the fees prescribed by the Regulation respecting fees and tariffs payable under the Money-Services Businesses Act (chapter E-12.000001, r. 2) in respect of each machine the person or entity operates.
- **96.** From 1 April 2025, the business's licence to operate automated teller machines is deemed to be a licence to operate cryptoasset automated teller machines.

However, if the business also operates automated teller machines, the presumption applies only in respect of the cryptoasset automated teller machines.

- **97.** The business is required to file an application for a licence to operate cryptoasset automated teller machines before 1 June 2025. The fees paid for the period beginning on 1 April 2025, in respect of each cryptoasset automated teller machine it operates, are credited to the application.
- **98.** The presumption provided for in section 96 ceases to apply
- (1) where the Minister issues the business a licence to operate cryptoasset automated teller machines;
- (2) where the Minister refuses to issue the licence provided for in paragraph 1 to the business; or
- (3) on 1 June 2025, if the business has not filed the application referred to in section 97 before that date.

ACT RESPECTING THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 21 MARCH 2023 AND AMENDING OTHER PROVISIONS

99. Section 90 of the Act respecting the implementation of certain provisions of the Budget Speech of 21 March 2023 and amending other provisions (2023, chapter 30), amended by section 201 of chapter 11 of the statutes of 2024, is again amended by replacing "on the date to be set by the Government" in paragraph 3 by "on 1 April 2025".

CHAPTER XI

FINANCIAL COMPENSATION RELATING TO MANDATORY BILLING IN THE RESTAURANT SERVICE AND BAR SECTORS

ACT RESPECTING THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 22 MARCH 2022 AND AMENDING OTHER LEGISLATIVE PROVISIONS

100. Section 10 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions (2023, chapter 10) is amended by replacing "after 31 October 2021 and before the date of coming into force of the first regulation made under subparagraphs 33.7.1 to 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, enacted by section 9 of this Act" by "after 31 October 2019 and before 1 October 2024".

CHAPTER XII

VARIOUS MEASURES CONCERNING THE MISSION AND GOVERNANCE OF REVENU QUÉBEC

DIVISION I

UNENFORCEABILITY OF A TRANSFER OF PROPERTY AND SUPPORT PAYMENTS

§1.—Amending provision

ACT TO FACILITATE THE PAYMENT OF SUPPORT

101. Section 51.1 of the Act to facilitate the payment of support (chapter P-2.2) is amended by adding the following paragraph at the end:

"The Minister may, within four years after the day on which the Minister becomes aware of the transfer of property, send the transferee a demand for payment under section 46 in relation to the amount payable under the first paragraph."

§2.—Other provision

102. Section 101 of this Act applies in respect of a transfer made on or after 5 December 2024.

DIVISION II

SECURITY EXIGIBLE IN RESPECT OF SUPPORT

§1.—*Amending provisions*

ACT TO FACILITATE THE PAYMENT OF SUPPORT

- **103.** Section 3 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing "sufficient security" in subparagraph 2 of the first paragraph by "security, consisting of a sum of money,".
- **104.** Section 4 of the Act is amended by striking out the second paragraph.
- **105.** Section 5 of the Act is amended by striking out "and maintain" in subparagraph 1 of the first paragraph.
- **106.** Section 8 of the Act is amended by striking out "or maintain" in the second paragraph.
- **107.** Section 26 of the Act is amended by replacing "security must be furnished to the Minister and maintained" in the second paragraph by "security consisting of a sum of money must be furnished to the Minister".
- **108.** Section 32 of the Act is amended by striking out "or maintain".
- **109.** Section 34 of the Act is amended
 - (1) by striking out "not realized on" in the first paragraph;
 - (2) by striking out "if the security is a sum of money" in the fourth paragraph.
- **110.** Section 37 of the Act is amended by replacing "realize on the security and shall pay the support to the creditor of support out of the proceeds" by "pay the support to the creditor of support out of the value of the security".
- **III.** Section 38 of the Act is amended, in the first paragraph,
 - (1) by striking out subparagraph 3;
 - (2) by replacing "to 3" in subparagraph 7 by "and 2".

- **112.** Section 39 of the Act is amended by striking out "that is a sum of money" in paragraph 2.
- **113.** Section 71 of the Act is amended by striking out paragraph 2.

REGULATION RESPECTING THE COLLECTION OF SUPPORT

- **114.** Division II of the Regulation respecting the collection of support (chapter P-2.2, r. 1), comprising sections 2 and 3, is repealed.
- §2. Transitional provision
- **115.** Sections 3, 4, 5, 8, 26, 32, 34, 37 to 39 and 71 of the Act to facilitate the payment of support (chapter P-2.2) and Division II of the Regulation respecting the collection of support (chapter P-2.2, r. 1), as amended by sections 103 to 114 of this Act, apply in respect of a security held by the Minister on 4 December 2024 only from 4 December 2025. Any security exigible so held in a form other than that of a sum of money must be replaced by the debtor, on or before 3 December 2025, by a security consisting of a sum of money.

DIVISION III

RESEARCH SCHOLARSHIPS

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

- **116.** The Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended by inserting the following section after section 51.1:
- **"51.2.** The Agency may, on the conditions and in the manner it determines, grant a scholarship to a student enrolled in a university studies program who carries out research work related to the Agency's mission. It may also enter into an agreement with an educational institution referred to in any of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) to grant such a scholarship."

DIVISION IV

AUTHORIZATION TO TAKE RECOVERY MEASURES IN THE ABSENCE OF THE DEBTOR

§1.—Amending provision

TAX ADMINISTRATION ACT

117. Section 17.0.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing "authorization may be granted *ex parte* in urgent circumstances" in the second paragraph by "application for authorization is made *ex parte*".

§2.—Other provision

118. Section 117 of this Act applies in respect of an application made after 5 December 2024.

DIVISION V

PROTECTION OF CONFIDENTIAL INFORMATION

TAX ADMINISTRATION ACT

- **119.** Section 69.0.0.17 of the Tax Administration Act (chapter A-6.002) is amended by inserting the following subparagraph after subparagraph b of the third paragraph:
- "(b.1) to consult the information only if the information is necessary for the performance of the contract;".
- **120.** Section 71.3.1 of the Act is amended by replacing "section 69.0.0.6" by "section 69.0.0.6 or 69.0.0.17".

DIVISION VI

MEDIATION IN TAX MATTERS

TAX ADMINISTRATION ACT

- **121.** Section 93.21.1 of the Tax Administration Act (chapter A-6.002) is amended
 - (1) by replacing the second paragraph by the following paragraph:

"The mediation session is presided over by an advocate or a notary, certified in accordance with the Regulation respecting the mediation and arbitration of small claims (chapter C-25.01, r. 0.6.1). The session may also be presided over by a chartered professional accountant, certified in accordance with that Regulation.";

(2) by inserting "and arbitration" after "Regulation respecting the mediation" in the third paragraph.

DIVISION VII

TERMINOLOGICAL AMENDMENTS

TAX ADMINISTRATION ACT

122. Section 94.9 of the Tax Administration Act (chapter A-6.002) is amended by replacing "an appeal before the Court of Québec" and "of that Act" in the second paragraph by "a contestation filed in accordance with Chapter III.2 or IV of this Act" and "of the Act respecting the Director of Criminal and Penal Prosecutions", respectively.

ACT RESPECTING THE DIRECTOR OF CRIMINAL AND PENAL PROSECUTIONS

- **123.** Section 24.1 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) is amended by replacing "bringing an appeal" in subparagraph 3 of the first paragraph by "filing a contestation".
- **124.** Section 24.2 of the Act is amended by replacing "brought an appeal before the Court of Québec" in the third paragraph by "filed a contestation in accordance with Chapter III.2 or IV of the Tax Administration Act (chapter A-6.002)".

CHAPTER XIII

COLLECTION OF TAXES AND MARKUP ON ALCOHOLIC BEVERAGES WHEN BRINGING PROPERTY INTO QUÉBEC

TOBACCO TAX ACT

- **125.** The Tobacco Tax Act (chapter I-2) is amended by inserting the following section after section 9.0.1:
- **"9.0.2.** For the purposes of sections 9 and 9.0.1, tobacco bound for Québec that is present in a preclearance perimeter or preclearance area, within the meaning of section 46 of the Preclearance Act, 2016 (S.C. 2017, c. 27), is deemed to be brought into Québec."

ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC

- **126.** Section 19.1 of the Act respecting the Société des alcools du Québec (chapter S-13) is amended
- (1) by inserting "or in a preclearance perimeter or preclearance area, within the meaning of section 46 of the Preclearance Act, 2016 (S.C. 2017, c. 27)," after "situated in Québec" in the introductory clause of the first paragraph;

(2) by adding the following paragraph at the end:

"For the purposes of this section, alcoholic beverages bound for Québec that are present in a preclearance perimeter or preclearance area are deemed to be brought into Québec."

ACT RESPECTING THE QUÉBEC SALES TAX

127. Section 17 of the Act respecting the Québec sales tax (chapter T-0.1) is amended by adding the following paragraph at the end:

"For the purposes of this section, corporeal property bound for Québec that is present in a preclearance perimeter or preclearance area, within the meaning of section 46 of the Preclearance Act, 2016 (S.C. 2017, c. 27), is deemed to be brought into Québec."

128. Section 488 of the Act is amended by adding the following paragraph at the end:

"For the purposes of this section, an alcoholic beverage bound for Québec that is present in a preclearance perimeter or preclearance area, within the meaning of section 46 of the Preclearance Act, 2016 (S.C. 2017, c. 27), is deemed to be brought into Québec."

CHAPTER XIV

NON-INCLUSION OF ROBOTIC DEVICES ON THE ASSESSMENT ROLL

ACT RESPECTING MUNICIPAL TAXATION

- **129.** The Act respecting municipal taxation (chapter F-2.1) is amended by inserting the following section after section 64.2, enacted by section 155 of chapter 24 of the statutes of 2024:
- **"64.3.** Robotic devices used, or intended to be used, for commercial warehousing purposes are not to be entered on the roll."
- **130.** Section 263 of the Act is amended by inserting the following subparagraph after subparagraph 9.1 of the first paragraph:
- "(9.1.1) define, for the purposes of section 64.3, the terms "commercial warehousing" and "robotic device";".

CHAPTER XV

ABOLITION OF THE HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND

DIVISION I

AMENDING PROVISION

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

131. Sections 11.7.1 to 11.7.3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) are repealed.

DIVISION II

TRANSITIONAL PROVISIONS

132. Santé Québec is substituted for the Minister of Health and Social Services as regards the activities related to the Health and Social Services Information Resources Fund determined by the Government; Santé Québec acquires the Minister's rights and assumes the Minister's obligations.

The files and other documents of the Minister, in respect of the Minister's activities that become those of Santé Québec under the first paragraph, become those of Santé Québec.

- **133.** The Government determines which assets and liabilities of the Health and Social Services Information Resources Fund relate to the activities that become those of Santé Québec under the first paragraph of section 132 and which assets and liabilities relate to the activities that remain the Minister's. The assets and the liabilities are transferred, respectively, to Santé Québec and the Minister at the value and on the conditions determined by the Government.
- **134.** Santé Québec becomes, without continuance of suit, a party to all proceedings to which the Attorney General of Québec was a party in respect of the Minister's activities that become those of Santé Québec under the first paragraph of section 132.

CHAPTER XVI

SANTÉ QUÉBEC CONTRACTS

ACT RESPECTING THE GOVERNANCE OF THE HEALTH AND SOCIAL SERVICES SYSTEM

- **135.** The Act respecting the governance of the health and social services system (chapter G-1.021) is amended by inserting the following section after section 108:
- "**108.1.** Despite section 12 of the Act respecting contracting by public bodies (chapter C-65.1), Santé Québec may split or segment its procurement requirements in proportion to those relating to each of its institutions."

CHAPTER XVII

FINAL PROVISIONS

- **136.** The provisions of sections 2, 5 and 8 have effect from 1 January 2024. The provisions of Chapter XIII, comprising sections 125 to 128, have effect from 21 June 2024.
- **137.** The provisions of this Act come into force on 4 December 2024, except
- (1) the provisions of sections 3, 4, 6, 7 and 9 to 13, which come into force on 1 January 2025;
- (2) the provisions of Chapter VI, comprising sections 68 to 83, which come into force on 1 April 2025;
 - (3) the provisions of sections 92 and 93, which come into force on 4 June 2025;
- (4) the provisions of Chapter XIV, comprising sections 129 and 130, which come into force on 1 January 2026; and
- (5) the provisions of Chapter II, comprising sections 14 to 62, the provisions of Chapter VIII, comprising sections 88 to 91, and the provisions of Chapter XV, comprising sections 131 to 134, which come into force on the date or dates determined by the Government.