



BILL NO. 198

Government Bill

*1st Session, 65th General Assembly
Nova Scotia
4 Charles III, 2026*

An Act Respecting Certain Financial and other Government Measures

CHAPTER 3
ACTS OF 2026

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
APRIL 9, 2026**

The Honourable John Lohr
Minister of Finance and Treasury Board

*Halifax, Nova Scotia
Printed by Authority of the Speaker of the House of Assembly*

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An Act Respecting Certain Financial and other Government Measures

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Financial Measures (2026) Act*.

PART I

ASSESSMENT ACT

2 Subsection 2(1) of Chapter 23 of the Revised Statutes, 1989, the *Assessment Act*, as amended by Chapter 19 of the Acts of 1990, Chapter 18 of the Acts of 1998, Chapter 9 of the Acts of 2000, Chapter 15 of the Acts of 2002, Chapter 9 of the Acts of 2005, Chapter 19 of the Acts of 2006, Chapter 9 of the Acts of 2007, Chapter 36 of the Acts of 2008, Chapter 16 of the Acts of 2012, Chapter 9 of the Acts of 2019 and Chapter 22 of the Acts of 2023, is further amended by

- (a) striking out the semicolon at the end of subclause (e)(iv) and substituting a comma;
- (b) striking out the period of the end of clause (e) and substituting a semicolon;
- (c) relettering clause (e) the second time it appears as (ea); and
- (d) striking out “*Towns*” in clause (v) and substituting “*Municipal Government*”.

3 Subsection 3(1) of Chapter 23 is amended by

- (a) striking out “his” and substituting “the person’s”; and
- (b) striking out “he” and substituting “the person”.

4 Chapter 23 is further amended by adding immediately after Section 3 the following Section:

3A Any notice, decision or other document required to be served under this Act may be served by electronic means if the person upon whom the notice, decision or other document is to be served has consented to receive such communications by electronic means.

5 Clause 5(1)(u) of Chapter 23 is amended by striking out “*Village Service*” and substituting “*Municipal Government*”.

6 Section 8 of Chapter 23 is amended by striking out “his” and substituting “the person’s”.

7 Subsection 11(7) of Chapter 23 is amended by

- (a) striking out “he” and substituting “the person”; and**
- (b) striking out “him” and substituting “the person”.**

8 Subsection 12(2) of Chapter 23 is amended by striking out “he” and substituting “the owner”.

9 (1) Subsection 14(1) of Chapter 23 is amended by

- (a) striking out “he” the first two times it appears and substituting in each case “the person”; and**
- (b) striking out “he” the last time it appears and substituting “the assessor”.**

(2) Subsection 14(2) of Chapter 23 is amended by striking out “he” wherever it appears and substituting in each case “the person”.

(3) Subsection 14(3) of Chapter 23 is repealed and the following subsection substituted:

(3) The Director shall give written notice of the assessment to the person assessed by

- (a) personal service;**
- (b) mailing it to the person by registered mail addressed to the place of business being assessed; or**
- (c) electronic means, if the person assessed, or the person’s executor or administrator in the case of a deceased person, has provided consent to receive such notices by electronic means,**

and shall make a return of the assessment so made to the clerk.

10 (1) Subsection 17(1) of Chapter 23 is amended by striking out “he” and substituting “the assessor”.

(2) Subsection 17(4) of Chapter 23 is amended by striking out “his” and substituting “the person’s”.

11 Section 18 of Chapter 23 is amended by striking out “he” and substituting “the Director”.

12 (1) Subsection 20(1) of Chapter 23 is amended by striking out “him” wherever it appears and substituting in each case “the assessor”.

(2) Subsection 20(2) of Chapter 23 is amended by striking out “him” and substituting “the Director”.

- 13 Subsection 21(2) of Chapter 23 is amended by**
- (a) striking out “him” and substituting “a person referred to in subsection (1)”;**
 - and**
 - (b) striking out “he” and substituting “the person”.**
- 14 Section 22 of Chapter 23 is amended by**
- (a) striking out “Such statement” and substituting “A statement under subsection 21(2)”;**
 - (b) striking out “him” and substituting “the assessor”;**
 - (c) striking out “he” the first, second and fourth times it appears and substituting in each case “the assessor”; and**
 - (d) striking out “he” the third time it appears and substituting “the person”.**
- 15 Section 23 of Chapter 23 is amended by**
- (a) striking out “him” in subclause (b)(i) and substituting “the assessor”;**
 - (b) striking out “he” wherever it appears and substituting in each case “the person”; and**
 - (c) striking out “his” and substituting “the person’s”.**
- 16 Section 25 of Chapter 23, as amended by Chapter 10 of the Acts of 2004 and Chapter 9 of the Acts of 2005, is further amended by striking out “he” and substituting “the Director”.**
- 17 Subsection 30(2) of Chapter 23 is amended by**
- (a) striking out “his” and substituting “the assessor’s”; and**
 - (b) striking out “he” and substituting “the assessor”.**
- 18 Subsection 33(1) of Chapter 23 is amended by**
- (a) striking out “Lands and Forests” and substituting “Municipal Affairs”; and**
 - (b) striking out “he” wherever it appears and substituting in each case “the person”.**
- 19 Subsection 36(2) of Chapter 23 is amended by**
- (a) striking out “Lands and Forests” and substituting “Natural Resources”; and**
 - (b) striking out “his” and substituting “the Director’s”.**
- 20 Subsection 38(2) of Chapter 23 is amended by striking out “he” and substituting “the assessor”.**

21 Subsection 39(1) of Chapter 23 is amended by striking out “his” wherever it appears and substituting in each case “that person’s”.

22 Subsection 42(1) of Chapter 23, as amended by Chapter 10 of the Acts of 2004, is further amended by striking out “his” and substituting “an”.

23 Section 45 of Chapter 23 is amended by

(a) striking out “he” the first time it appears and substituting “the life tenant or person entitled”;

(b) striking out “the remainderman, or all the remaindermen if there are more than one,” and substituting “all those entitled to a remainder in the property”;

(c) striking out “the remainderman or remaindermen” and substituting “them”; and

(d) striking out “he or”.

24 (1) Subsection 51(1) of Chapter 23 is amended by striking out “he” and substituting “the child”.

(2) Subsection 51(2) of Chapter 23 is amended by striking out “he” and substituting “the assessor”.

25 (1) Subsection 53(1) of Chapter 23 is amended by striking out “him” and substituting “the Director”.

(2) Subsection 53(2) of Chapter 23 is repealed and the following subsections substituted:

(2) The notice may be served by

(a) personal service;

(b) leaving it at the residence or place of business of the person assessed;

(c) posting it in a conspicuous place on the property assessed;

(d) mailing the notice, postage prepaid, addressed to the person assessed’s last or usual place of residence or business, if known to the assessor; or

(e) electronic means, if the person assessed, or the person’s executor or administrator in the case of a deceased person, has provided consent to receive such notices by electronic means.

(3) Where the place of residence or business of the person assessed is not known to the assessor and the person assessed has not provided consent and contact information to receive such notices by electronic means, failure to serve the notice under subsection (2) does not render invalid the assessment or any subsequent proceedings based on the assessment.

26 Subsection 54(1) of Chapter 23 is amended by

- (a) striking out “his” and substituting “the person’s”; and**
- (b) striking out “he or” wherever it appears.**

27 Subsection 55(2) of Chapter 23 is repealed and the following subsection substituted:

- (2) Notice of such assessment shall be given by
 - (a) personal service;
 - (b) mailing it to the person assessed by registered mail addressed to the last address known to the assessor; or
 - (c) electronic means, if the person assessed, or the person’s executor or administrator in the case of a deceased person, has provided consent to receive such notices by electronic means.

28 Subsection 56(3) of Chapter 23 is repealed and the following subsection substituted:

- (3) The amended notice of assessment, setting out clearly the change in classification, the right of the person to appeal the amended assessment and the time within which that right must be exercised, shall be served by
 - (a) personal service;
 - (b) mailing it to the person assessed by registered mail addressed to the last address known to the Director; or
 - (c) electronic means, if the person assessed, or the person’s executor or administrator in the case of a deceased person, has provided consent to receive such notices by electronic means,

and the Director shall also serve a copy of the notice on the clerk.

29 Subsection 57(2) of Chapter 23 is repealed and the following subsection substituted:

- (2) The amended notice of assessment, setting out clearly the change in assessment, the right of the person to appeal the amended assessment and the time within which the right to appeal shall be exercised, shall be served by
 - (a) mailing it to the person assessed by postage prepaid addressed to the last address known to the Director; or
 - (b) electronic means, if the person assessed, or the person’s executor or administrator in the case of a deceased person, has provided consent to receive such notices by electronic means,

and the Director shall also send a copy of the notice to the clerk.

30 Section 61 of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “him” and substituting “the Director”.

- 31 (1) Subsection 62(1) of Chapter 23 is amended by**
- (a) striking out “he” wherever it appears and substituting in each case “the person”;**
 - (b) striking out “his” wherever it appears and substituting in each case “the person’s”; and**
 - (c) striking out “him” and substituting “the person”.**
- (2) Subsection 62(2) of Chapter 23, as amended by the Schedule to Chapter 4 of the Acts of 2022 and Chapter 2 of the Acts of 2023, is further amended by**
- (a) striking out “he” and substituting “the ratepayer or clerk”; and**
 - (b) striking out “him” and substituting “the ratepayer or clerk”.**
- (3) Subsection 62(3) of Chapter 23 is amended by**
- (a) striking out “he” and substituting “the person having an interest”; and**
 - (b) striking out “him” and substituting “the person having an interest”.**
- (4) Subsection 62(4) of Chapter 23 is amended by**
- (a) striking out “he” and substituting “the person complaining”; and**
 - (b) striking out “him” and substituting “the person complaining”.**
- 32 Subsection 67(2) of Chapter 23 is amended by striking out “his” and substituting “the person’s”.**
- 33 (1) Subsection 68(2) of Chapter 23 is amended by**
- (a) striking out “he” and substituting “the Director”; and**
 - (b) striking out “his” and substituting “the Director’s”.**
- (2) Subsection 68(4) of Chapter 23 is amended by**
- (a) striking out “he” and substituting “the Director”; and**
 - (b) striking out “him” and substituting “the appellant”.**
- 34 Subsection 68A(1) of Chapter 23 is repealed and the following subsection substituted:**
- (1) Where the Director determines that no change in the assessment is required, the Director shall immediately serve a notice of confirmation of assessment upon the appellant and upon the person assessed, by
- (a) personal service;
 - (b) mailing it by registered mail addressed to the appellant at the address given by the appellant for service and to the person assessed at the last address known to the assessor; or

(c) electronic means to the appellant or person assessed, if that person has provided consent to receive such notices by electronic means.

35 Subsection 69A(3) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000 and amended by Chapter 19 of the Acts of 2006, is further amended by striking out “director” and substituting “Director”.

36 Subsection 70(2) of Chapter 23 is repealed and the following subsection substituted:

(2) The notice shall be served upon the appellant and respondent at least fourteen days prior to the day upon which appeals are to be heard by

(a) being mailed, postpaid and registered, addressed to the appellant at the address for service given on the notice of appeal and to the respondent at the usual or last place of residence or business known to the recorder;

(b) electronic means, if the appellant or respondent has provided consent to receive such notices by electronic means; or

(c) where the address referred to in clause (a) is not known and the person has not provided consent to receive or the information required for service by electronic means, by posting the same in a conspicuous place on the property assessed.

37 (1) Subsection 72(1) of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by

(a) striking out “he” the first time it appears and substituting “the appellant”; and

(b) striking out “he” the second time it appears and substituting “the respondent”.

(2) Subsection 72(2) of Chapter 23 is amended by striking out “he” and substituting “the clerk or solicitor”.

38 (1) Subsection 73(1) of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “he” and substituting “the member”.

(2) Subsection 73(2) of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “he” wherever it appears and substituting in each case “the member”.

39 Section 75 of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “his” and substituting “the respondent’s and occupier’s”.

40 Subsection 77(1) of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “his” and substituting “the person’s”.

41 Subsection 84(1) of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by

- (a) striking out “he” and substituting “the person”; and**
- (b) striking out “his” and substituting “the person’s”.**

42 Section 92 of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “he” and substituting “the clerk”.

43 Section 96 of Chapter 23, as amended by Chapter 15 of the Acts of 2006, is further amended by striking out “his” and substituting “the clerk’s”.

44 Subsection 153(1) of Chapter 23 is amended by striking out “his” and substituting “the purchaser’s”.

45 All headings between Section 153 and Section 167 are repealed.

46 Subsection 168(1) of Chapter 23 is amended by striking out “he” and substituting “the person”.

47 Clause 170(1)(d) of Chapter 23 is amended by striking out “him” and substituting “the assessor or other person”.

48 (1) Subsection 173(2) of Chapter 23 is amended by striking out “he” wherever it appears and substituting in each case “the clerk”.

(2) Subsection 173(3) of Chapter 23 is amended by

- (a) striking out “him” the first time it appears and substituting “the recorder or clerk”;**
- (b) striking out “him” the second time it appears and substituting “the treasurer”; and**
- (c) striking out “he” and substituting “that person”.**

49 Section 176 of Chapter 23, as amended by Chapter 16 of the Acts of 2012, is further amended by striking out “his”.

50 Subsection 177(1) of Chapter 23 is amended by striking out “he” and substituting “the assessor, clerk, recorder, treasurer or other person”.

51 Clause 179(1)(a) of Chapter 23 is amended by striking out “his” and substituting “the Director’s”.

PART II

CROWN LANDS ACT

52 Subsection 31(3) of Chapter 114 of the Revised Statutes, 1989, the *Crown Lands Act*, is repealed and the following subsections substituted:

(3) Except with the approval of the Governor in Council, no licence issued pursuant to this Section shall be granted for a longer period than five years or renewed for a longer period than five years at any one time.

(4) No licence issued pursuant to this Section shall be granted for a longer period than ten years or renewed for a longer period than ten years at any one time.

53 (1) Section 32 of Chapter 114, as amended by Chapter 6 of the Acts of 2012, is further amended by renumbering subsection (1) as (1A) and adding immediately before that subsection the following subsection:

(1) In this Section, “a person who owns or operates a wood-processing facility” means either of the following:

(a) a sole proprietorship, corporation, general partnership or limited partnership that owns or operates a wood-processing facility as part of its core operations;

(b) a corporation where, as part of the corporation’s core operations, one or more of its shareholders owns or operates a wood-processing facility.

(2) Section 32 of Chapter 114, as amended by Chapter 6 of the Acts of 2012, is further amended by striking out “subsection (1)” wherever it appears and substituting “subsection (1A)” in each case.

54 Chapter 114 is further amended by adding immediately after Section 38 the following Section:

38A (1) A conservation officer, or such other person or class of persons as may be appointed by the Minister, may cause a vehicle found on Crown lands in violation of this Act or the regulations to be removed and impounded until claimed by the person in charge of the vehicle.

(2) The person who operates the impound facility at which a vehicle is impounded is not required to release the vehicle until the fees for removal and impoundment and other charges for services provided in connection with the removal and impoundment have been paid.

(3) A person who provides services in connection with the removal or impoundment of a vehicle under this Section, and any subcontractor of the person, is an independent contractor and not an agent of the Crown.

(4) A vehicle removed or impounded under this Section by a person referenced in subsection (3) is deemed not to be seized or possessed by the Crown.

(5) A person who provides services in connection with the removal or impoundment of a vehicle under this Section has a lien upon the vehicle in respect of all charges necessarily incurred in relation to the removal or impoundment.

(6) Where an impound facility is authorized under the *Liens Act* or the *Warehousemen's Lien Act* to sell an impounded vehicle after providing notice to the registered owner, the name, address and telephone number of the registered owner may be disclosed to the impound facility.

PART III

FORESTS ACT

55 Section 3 of Chapter 179 of the Revised Statutes, 1989, the *Forests Act*, as amended by Chapter 29 of the Acts of 1998, Chapter 5 of the Acts of 2024 and Chapter 20 of the Acts of 2025, is further amended by

- (a) striking out “and Renewables” in clause (f);
- (b) adding immediately after clause (k) the following clause:
 - (ka) “forest property” has the same meaning as in the *Assessment Act*;

and

- (c) striking out “and Renewables” in clause (o).

56 Chapter 179 is further amended by adding immediately after Section 15 the following Sections:

15A (1) An owner of forest property that is being used in a commercial carbon sequestration transaction shall file with the Minister a report that contains

- (a) a description, by location and parcel identification number, of the parcels that are being used, in whole or in part, in the commercial carbon sequestration transaction;
- (b) a description of the forestry operations occurring on the forest property; and
- (c) any other information prescribed by the regulations.

(2) The report referred to in subsection (1) must be in the form required by the Minister.

(3) The Minister may share a report filed under this Section or any information contained in such report with

- (a) the Minister of Municipal Affairs;
- (b) the Property Valuation Services Corporation;
- (c) the municipality or municipalities in which the forest property that is the subject of the report is located.

15B (1) The Minister may direct an owner of forest property to disclose whether the forest property is being used in a commercial carbon sequestration transaction.

(2) Where, further to a direction under subsection (1), an owner of forest property reports that the forest property is being used in a commercial carbon sequestration transaction, the Minister may direct the owner of the forest property to file a report in accordance with Section 15A.

57 Section 40 of Chapter 179, as amended by Chapter 18 of the Acts of 1992, Chapter 29 of the Acts of 1998 and Chapter 5 of the Acts of 2024, is further amended by

(a) adding immediately after clause (j) the following clauses:

(ja) prescribing information required in a report required to be filed under subsection 15A(1);

(jb) respecting the process for filing a report required to be filed under subsection 15A(1);

and

(b) adding immediately after clause (t) the following clause:

(ta) further defining any word or expression defined in this Act;

PART IV

GAMING CONTROL ACT

58 Subsection 27(1) of Chapter 4 of the Acts of 1994-95, the *Gaming Control Act*, as amended by Chapter 23 of the Acts of 2012, is further amended by adding “including, without limiting the generality of the foregoing, any deed transfer tax levied by a municipality pursuant to the *Municipal Government Act* or the *Halifax Regional Municipality Charter*” immediately after “Legislature”.

59 Subsection 37(1) of Chapter 4 is repealed and the following subsections substituted:

(1) In this Section, “municipal instrument” means a municipal planning strategy, a land-use by-law, a development agreement, a policy, a subdivision by-law or any other regulation, by-law or ordinance made by a municipality relating to the development, establishment, siting or construction of a casino or a proposed casino.

(1A) A person who has entered into an agreement with the Corporation to develop, undertake, construct or operate a casino or a proposed casino shall comply with all building code, safety, construction, fire, environmental, health and other standards under any enactment but, for greater certainty, Parts VIII and IX of the *Halifax Regional Municipality Charter*, Parts VIII and IX of the *Municipal Government Act* and municipal instruments do not apply to a casino or a proposed casino.

(1B) Where a person has entered into an agreement with the Corporation to develop, undertake, construct or operate a casino or a proposed casino, the lands on

which the casino is to be situated may be subdivided without the approval of a municipality under the *Halifax Regional Municipality Charter* or the *Municipal Government Act* and notwithstanding any municipal instrument, if the following are filed with the appropriate land registration office:

(a) a plan of subdivision; and

(b) a statutory declaration stating that the proposed subdivision as set forth in the plan of subdivision is being completed in accordance with this Act.

(1C) Where a person has entered into an agreement with the Corporation to develop, undertake, construct or operate a casino or a proposed casino, no development permit is required for the construction of the casino or the addition to, renovation of or repair of the casino.

(1D) Notwithstanding any other enactment or municipal instrument, a building permit is required in respect of the construction of a casino only to the extent required to confirm compliance with all building code, safety, construction, fire, environmental, health and other standards and enactments, and the Halifax Regional Municipality and any other municipality responsible for issuing such building permit may not impose any conditions, requirements or approvals that are not directly related to such compliance.

PART V

HALIFAX-DARTMOUTH BRIDGE COMMISSION ACT

60 The Schedule, the *Halifax-Dartmouth Bridge Commission Dissolution Act*, comes into force as provided in that Schedule.

PART VI

INCOME TAX ACT

61 Paragraph 34(1)(b)(ii)(C) of Chapter 217 of the Revised Statutes, 1989, the *Income Tax Act*, is repealed and the following paragraph substituted:

(C) the amount in subclause 126(1)(b)(ii)(A)(III) of the Federal Act.

62 Clause 43(a) of Chapter 217, as enacted by Chapter 4 of the Acts of 2000, is amended by striking out “16% of the product” and substituting “the product obtained when the applicable rate set out in subsection 40(1) is applied to the sum”.

63 (1) Subsection 49A(1) of Chapter 217, as enacted by Chapter 33 of the Acts of 2014 and amended by Chapter 35 of the Acts of 2022 and Chapter 12 of the Acts of 2023, is further amended by

(a) striking out clause (c) and substituting the following clause:

(c) “government assistance” has the meaning set out in the regulations;

(b) striking out “and before January 1, 2030,” in clause (d).

(2) Subsection 49A(5) of Chapter 217, as enacted by Chapter 33 of the Acts of 2014, is amended by adding “, on or before December 31, 2035” immediately after “apply”.

64 (1) Subsection 70(1) of Chapter 217, as enacted by Chapter 6 of the Acts of 2021, is amended by striking out “Every” and substituting “For tax years ending before November 1, 2026, every”.

(2) Section 70 of Chapter 217, as enacted by Chapter 6 of the Acts of 2021, is further amended by adding immediately after subsection (1) the following subsection:

(1A) For tax years ending on or after November 1, 2026, every financial institution with a permanent establishment in the Province at any time during a taxation year shall pay a tax under this Part for the taxation year equal to 6% of its taxable capital employed in the Province for the year.

PART VII

INSURANCE ACT

65 Chapter 231 of the Revised Statutes, 1989, the *Insurance Act*, is amended by adding immediately after Section 7 the following Section:

7A Unless specified otherwise in this Act, the regulations, instructions or orders of the Superintendent or otherwise at law, including under the *Electronic Commerce Act*, a record or other document that is to be provided, issued or otherwise transmitted by an insurer to an insured under this Act may be provided, issued or otherwise transmitted by electronic means if the insured has provided consent to receive such records or other documents by electronic means.

66 Subsection 21(1) of Chapter 231 is amended by adding “or by electronic means, if the insured has provided consent to receive such notices by electronic means” immediately after “mail”.

67 Section 29 of Chapter 231 is repealed and the following Section substituted:

29 (1) Subject to any statutory condition, where the mode of giving a notice for any purpose is not provided, the notice may, in the case of notice by an insurer, be given by

(a) mailing it by registered mail to the last known address of the insured on its records;

(b) electronic means, if the insured has provided consent to receive such notices by electronic means; or

(c) where there is no such record or the insured has not provided consent or the necessary information to receive such notices by electronic means, to the address of the insured given in the insured’s application or by delivering it personally to the insured.

(2) Subject to any statutory condition, where the mode of giving a notice for any purpose is not provided, the notice may, in the case of notice by an insured, be given by mailing it by registered mail to the last known address of the insurer in the Province or failing that by mailing it by registered mail or delivering it to a licensed agent of the insurer.

68 Clause 77(1)(b) of Chapter 231 is repealed and the following clause substituted:

(b) the contract may be terminated for the non-payment of the premium by the insurer upon ten days notice of termination given in writing to the insured by

(i) prepaid registered mail sent to the latest address of the insured on the records of the insurer, or

(ii) electronic means, if the insured has provided consent to receive such notices by electronic means,

and the ten days shall begin on the day following the date of mailing or sending such notice.

69 Statutory Conditions 6(2) and (3) in the Schedule to Part V of Chapter 231 are repealed and the following Statutory Conditions substituted:

(2) The notice of termination may be provided by

(a) personally delivering the notice to the insured;

(b) registered mail to the latest address of the insured on records of the insurer; or

(c) electronic means, if the insured has provided consent to receive such notices by electronic means.

(3) The required notice of termination is

(a) five days after the date of delivery, if the notice is delivered personally;

(b) ten days after mailing, if the notice is sent by registered mail, with the ten days beginning on the day after the date of mailing; or

(c) five days after sending, if the notice is sent by electronic means, with the five days beginning on the day following the date of sending.

70 Clause (a) of Statutory Condition 5(1) in the Schedule to Part VII of Chapter 231 is repealed and the following clause substituted:

(a) by the insurer giving to the insured

(i) five days' written notice of termination by personal delivery,

(ii) fifteen days' notice of termination by registered mail, with the fifteen days beginning on the day after the date of mailing, or

(iii) ten days' notice of termination by electronic means, if the insured has provided consent to receive such notices by electronic means, with the ten days beginning on the day following the date of sending;

PART VIII

MARITIME PROVINCES HARNESS RACING COMMISSION ACT

71 Section 4 of Chapter 8 of the Acts of 1993, the *Maritime Provinces Harness Racing Commission Act*, as enacted by Chapter 5 of the Acts of 2024, is amended by striking out “and the Council shall appoint its members”.

72 (1) Subsection 5(1) of Chapter 8, as amended by Chapter 52 of the Acts of 2014 and Chapter 5 of the Acts of 2024, is further amended by striking out “nominated” and substituting “appointed”.

(2) Subsection 5(2) of Chapter 8 is amended by striking out “shall” and substituting “may, with the written consent of the Minister.”.

(3) Subsection 5(7) of Chapter 8 is amended by

(a) adding “appointed under subsection (1)” immediately after “member” the first time it appears; and

(b) striking out “Council” and substituting “Governor in Council on the recommendation of the Minister”.

(4) Subsection 5(8) of Chapter 8 is amended by

(a) adding “appointed under subsection (1)” immediately after “member”; and

(b) striking out “Council” and substituting “Governor in Council on the recommendation of the Minister”.

73 (1) Subsection 8(3) of Chapter 8, as amended by Chapter 52 of the Acts of 2014, is further amended by adding “and the Minister” immediately after “Council” the first time it appears.

(2) Subsection 8(4) of Chapter 8 is amended by adding “, with the written consent of the Minister” immediately after “may”.

(3) Section 8 of Chapter 8, as amended by Chapter 52 of the Acts of 2014, is further amended by adding immediately after subsection (4) the following subsection:

(5) The Governor in Council may, on the recommendation of the Minister, provide financial or other assistance to the Commission in the form, amount and manner determined by the Governor in Council.

74 Subsection 9(3) of Chapter 8 is amended by adding “, with the written consent of the Minister,” immediately after “appointed”.

75 (1) Subsection 19(1) of Chapter 8, as amended by Chapter 35 of the Acts of 2002, Chapter 52 of the Acts of 2014 and Chapter 5 of the Acts of 2024, is further amended by adding “and the Minister” immediately after “Council”.

(2) Subsection 19(2) of Chapter 8, as amended by Chapter 52 of the Acts of 2014, is further amended by adding “or the Minister” immediately after “Council”.

PART IX

MEAT INSPECTION ACT

76 Clause 2(a) of Chapter 6 of the Acts of 1996, the *Meat Inspection Act*, is amended by striking out “inspected meat” and substituting “meat that is from a licensed meat plant”.

77 Section 3 of Chapter 6, as amended by the Schedule to Chapter 16 of the Acts of 2025, is further amended by

(a) adding immediately after clause (b) the following clause:

(ba) “authorized meat plant representative” means a meat plant representative authorized by the administrator to carry out powers and duties in accordance with this Act, the regulations and the conditions of a licence;

and

(b) adding immediately after clause (h) the following clause:

(ha) “meat plant representative” means a person designated by a licensee to be considered for authorization by the administrator as an authorized meat plant representative;

78 (1) Subsection 4(2) of Chapter 6 is amended by striking out “by an inspector” and substituting “in accordance with this Act and the regulations”.

(2) Subsection 4(3) of Chapter 6 is amended by striking out “*Meat Inspection*” and substituting “*Safe Food for Canadians*”.

79 Chapter 6 is further amended by adding immediately after Section 9 the following Section:

9A (1) Where the conditions of a licence permit the designation of a meat plant representative, a licensee may designate one or more individuals as a meat plant representative.

(2) Upon the completion of any training as required by the administrator, the administrator may, at the administrator’s sole discretion, authorize one or more meat plant representatives to be an authorized meat plant representative and carry out certain powers and duties as established by this Act, the regulations and the conditions of a licence.

(3) The administrator may, at the administrator’s sole discretion, require an authorized meat plant representative to undergo training upon notice to the authorized meat plant representative and the licensee.

(4) The administrator may, at the administrator's sole discretion, terminate or suspend the authorization of an authorized meat plant representative upon notice to the authorized meat plant representative and the licensee.

(5) The administrator may impose and amend any conditions on the powers and duties of an authorized meat plant representative as the administrator sees fit upon notice to the authorized meat plant representative and the licensee.

80 Section 10 of Chapter 6 is amended by adding immediately after subsection (3) the following subsections:

(4) The administrator may impose, suspend or revoke any conditions on a licence, as the administrator sees fit, upon notice to the licensee.

(5) Notwithstanding subsection (4), a licence is also subject to any conditions imposed by the regulations.

81 Section 15 of Chapter 6 is amended by

(a) striking out “No” and substituting “Except as otherwise provided in the regulations, no”; and

(b) striking out “, except as otherwise provided in the regulations” in clause (b).

82 Section 19 of Chapter 6 is repealed and the following Section substituted:

19 No person shall sell, offer for sale, transport or deliver meat or meat products described or held out as “inspected meat”, “approved meat” or words of like import to any person unless

(a) the animal from which the meat was, or meat products were, obtained was inspected in accordance with

(i) this Act, the regulations and the conditions of a licence, or

(ii) the *Safe Food for Canadians Act* (Canada) and the regulations made pursuant to that Act; and

(b) the slaughter of the animal took place at

(i) a meat plant in respect of which a licence is in force and that complies with this Act and the regulations, or

(ii) an establishment that is registered pursuant to and operated in accordance with the *Safe Food for Canadians Act* (Canada) and the regulations made pursuant to that Act.

83 Section 20 of Chapter 6 is amended by striking out “Meat Inspection” wherever it appears and substituting “Safe Food for Canadians” in each case.

84 Clause 21(a) of Chapter 6 is amended by striking out “inspected meats” and substituting “meat that has been inspected in accordance with this Act and the regulations and the storage is permitted by the administrator”.

85 Section 22 of Chapter 6 is amended by striking out “by an inspector or inspected pursuant to the *Meat Inspection*” and substituting “in accordance with this Act and the regulations or inspected pursuant to the *Safe Food for Canadians*”.

86 Section 24 of Chapter 6 is repealed and the following Section substituted:

24 No person shall hinder or obstruct an administrator, inspector or authorized meat plant representative in the course of that person’s duties, provide the administrator, inspector or authorized meat plant representative with false information or refuse to provide the administrator, inspector or authorized meat plant representative with information required for the purpose of this Act and the regulations.

87 Section 26 of Chapter 6 is amended by striking out “or brand mark” wherever it appears and substituting “, brand mark, inspection legend or label” in each case.

88 Clause 32(1)(b) of Chapter 6 is amended by striking out “and inspectors or any class of inspectors” and substituting “, inspectors or any class of inspectors or authorized meat plant representatives”.

PART X

MINERAL RESOURCES ACT

89 Chapter 3 of the Acts of 2016, the *Mineral Resources Act*, is amended by adding immediately after Section 5 the following Section:

5A (1) All gypsum in or upon Crown lands immediately before this Section comes into force is vested in the Crown and the Crown owns such gypsum and the right to explore for, mine and produce such gypsum.

(2) Where, on or after the day that this Section comes into force, land becomes Crown lands, all gypsum in or upon such Crown lands is vested in the Crown and the Crown owns such gypsum and the right to explore for, mine and produce such gypsum.

(3) Notwithstanding any other enactment, it is deemed for all purposes, including for the purpose of the *Expropriation Act*, that no expropriation or injurious affection occurs as a result of the enactment of this Section.

(4) No person has a right of action and no person shall commence or maintain proceedings to

(a) claim damages or compensation of any kind, including damages or compensation for expropriation or injurious affection, from the Crown as a result of the enactment of this Section; or

(b) obtain a declaration that the damages or compensation referred to in clause (a) are payable by the Crown as a result of the enactment of this Section.

(5) For greater certainty, where a non-mineral registration applies in whole or in part to Crown lands, the right of the registrant under Section 98 is not affected by the operation of this Section.

90 Subsection 17(3) of Chapter 3 is amended by striking out “68(9)” and substituting “68(4)”.

91 Clause 65(2)(b) of Chapter 3 is amended by striking out “68(3) or”.

92 (1) Subsection 68(1) of Chapter 3 is amended by

(a) striking out clause (a) and substituting the following clause:

(a) meets the requirements and criteria prescribed by the regulations for renewal of the mineral lease;

and

(b) striking out “20” and substituting “five”.

(2) Subsection 68(2) of Chapter 3 is amended by striking out “20” and substituting “five”.

(3) Subsections 68(3) to (9) of Chapter 3 are repealed and the following subsections substituted:

(3) Where a mineral lease has expired or been surrendered or forfeited, the Minister may reopen the area for application or, in accordance with Section 59, offer the area by tender call or request for proposals.

(4) Where a lessee has been unable to apply or submit documents necessary for a renewal of the mineral lease because the electronic registry is unavailable, and the Registrar is satisfied that the lessee has been unable to renew the lease for this reason, the Registrar may extend the time to renew until the end of the next following day on which the electronic registry is available, if the lessee contacts the Registrar in the prescribed manner.

(5) Clause (1)(a) applies to all lessees, regardless of whether the mineral lease was issued before or after the coming into force of this subsection.

(6) Notwithstanding anything in a mineral lease issued before the coming into force of this subsection and regardless of whether a mineral lease was issued before or after the coming into force of this subsection, no lessee is entitled to a renewal of a mineral lease for a term other than as provided in subsection (1).

93 Section 92 of Chapter 3 is repealed and the following Section substituted:

92 Where, in accordance with subsection 68(3), the Minister reopens an area for application or offers an area by tender call or request for proposals following the expiry, surrender or forfeit of a mineral lease, the issuance of a mineral right to the subsequent mineral right holder does not confer on that mineral right holder any right respecting property acquired by the Crown under Section 91.

94 Subsection 156(1) of Chapter 3 is amended by**(a) adding immediately after clause (f) the following clause:**

(fa) respecting the use, processing, reprocessing and categorization of slimes, tailings and waste rock;

(b) adding immediately after clause (j) the following clause:

(ja) respecting requirements and criteria that must be met by a lessee in order to be entitled to renewal of a mineral lease;

and

(c) adding immediately after clause (zk) the following clause:

(zka) further defining any word or expression defined in this Act;

PART XI

NON-RESIDENT DEED TRANSFER TAX ACT

95 Clause 2(c) of the Schedule to Chapter 4 of the Acts of 2022, the *Non-resident Deed Transfer Tax Act*, is amended by adding “most recent” immediately after “pursuant to the”.

96 Section 5 of the Schedule to Chapter 4 is repealed and the following Sections substituted:

5 The deed transfer tax does not apply in such circumstances as may be prescribed by the regulations.

5A Where the Administrator has reason to believe an ownership interest in residential property was granted to one or more non-residents, and none of the exemptions prescribed under the regulations are applicable, the Administrator may assess the grantee for

(a) the deed transfer tax;

(b) interest at the prescribed rate; and

(c) a penalty determined in accordance with the regulations, which may not exceed 100% of the tax,

and these amounts become due and payable by the grantee.

5B Where there is more than one grantee, the grantees are jointly and severally liable for the deed transfer tax, the interest and any penalty.

97 (1) Subsection 27(2) of the Schedule to Chapter 4, as amended by Chapter 2 of the Acts of 2023, is further amended by adding immediately after clause (k) the following clauses:

(ka) respecting the process for claiming an exemption from the deed transfer tax;

- (kb) respecting liability for tax where an exemption ceases to apply;
- (kc) respecting assessment of the deed transfer tax;

(2) Section 27 of the Schedule to Chapter 4, as amended by Chapter 2 of the Acts of 2023, is further amended by renumbering subsection (2) as subsection (3) the second time it appears and renumbering subsection (3) as subsection (4).

PART XII

PROPERTY VALUATION SERVICES CORPORATION ACT

98 Section 2 of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, is amended by striking out “Executive Director” in clause (f) and substituting “Chief Executive Officer”.

99 Subsection 15(2) of Chapter 19, as enacted by Chapter 18 of the Acts of 2018, is amended by

- (a) striking out “Executive Director” and substituting “Chief Executive Officer”; and**
- (b) adding “, or a designate appointed by the Chief Executive Officer,” immediately after “Municipalities”.**

100 Subsection 17(3) of Chapter 19 is amended by striking out “Executive Director” and substituting “Chief Executive Officer”.

PART XIII

PROVINCIAL PARKS ACT

101 Section 3 of Chapter 367 of the Revised Statutes, 1989, the *Provincial Parks Act*, as amended by Chapter 30 of the Acts of 1992, Chapter 9 of the Acts of 1993, Chapter 29 of the Acts of 2018 and Chapter 20 of the Acts of 2025, is further amended by adding immediately after clause (c) the following clause:

- (ca) “Crown” means the Crown in right of the Province;

102 Chapter 367 is further amended by adding immediately after Section 13A the following Section:

- 14 The Minister may establish and charge
 - (a) fees for entrance into provincial parks and park reserves of persons, vehicles or vessels;
 - (b) fees for the use of provincial parks and park reserves or of any facilities or services in provincial parks and park reserves; and

(c) fees and rentals for any licence, permit or lease, any use of land, buildings, installations or facilities, or any other right issued, made or given in respect of a provincial park or park reserve.

103 Chapter 367 is further amended by adding immediately after Section 22 the following Section:

22A (1) A conservation officer, or such other person or class of persons as may be appointed by the Minister, may cause a vehicle found in a provincial park or park reserve in violation of this Act or the regulations to be removed and impounded until claimed by the person in charge of the vehicle.

(2) The person who operates the impound facility at which a vehicle is impounded is not required to release the vehicle until the fees for removal and impoundment and other charges for services provided in connection with the removal and impoundment have been paid.

(3) A person who provides services in connection with the removal or impoundment of a vehicle under this Section, and any subcontractor of the person, is an independent contractor and not an agent of the Crown in right of the Province.

(4) A vehicle removed or impounded under this Section by a person referenced in subsection (3) is deemed not to be seized or possessed by the Crown.

(5) A person who provides services in connection with the removal or impoundment of a vehicle under this Section has a lien upon the vehicle in respect of all charges necessarily incurred in relation to the removal or impoundment.

(6) Where an impound facility is authorized under the *Liens Act* or the *Warehousemen's Lien Act* to sell an impounded vehicle after providing notice to the registered owner, the name, address and telephone number of the registered owner may be disclosed to the impound facility.

104 Clauses 37(1)(j) and (m) of Chapter 367 are repealed.

PART XIV

PUBLIC SERVICE SUPERANNUATION ACT

105 Subsection 47(1) of Schedule B to Chapter 4 of the Acts of 2012, the *Public Service Superannuation Act*, is amended by striking out “In 2017, and at least every five” and substituting “In 2029, and at least every seven”.

PART XV

REVENUE ACT

106 Chapter 17 of the Acts of 1995-96, the *Revenue Act*, is amended by adding immediately after Section 12 the following heading and Sections:

PART IA

ELECTRIC AND HYBRID VEHICLE LEVY

12A (1) Every person required to maintain a valid vehicle permit in respect of an electric vehicle or hybrid vehicle shall pay to His Majesty a biennial levy, to be collected upon application for or upon renewal of the vehicle permit.

(2) Subject to the regulations, the biennial levy payable under subsection (1) is

(a) for an electric vehicle, five hundred dollars; and

(b) for a hybrid vehicle, two hundred fifty dollars.

(3) The levy shall be paid to the Registrar of Motor Vehicles, who shall collect the levy on behalf of the Minister.

12B (1) For the purpose of carrying into effect this Part according to its true intent and of supplying any deficiency therein, and for the purpose of relaxing the strictness of the law relative to the incidence or the collection of the levy, in cases where, without relaxation, great public inconvenience or great hardship or injustice to persons or individuals could not be avoided, the Governor in Council may make such regulations as the Governor in Council deems necessary or advisable.

(2) Without restricting the generality of subsection (1), the Governor in Council may make regulations

(a) modifying the application of or providing exemption from this Part or any portion thereof for any person, classes of persons, vehicle or classes of vehicle and prescribing the methods by which any such person, classes of persons, vehicle or classes of vehicle may obtain such modification or exemption;

(b) designating vehicles or classes of vehicles as electric vehicles or hybrid vehicles;

(c) requiring a person to declare whether the vehicle for which the person is applying for or renewing a vehicle permit is an electric vehicle or hybrid vehicle;

(d) respecting refunds of the levy;

(e) respecting proration of the levy;

(f) respecting enforcement of the levy, including without limiting the generality of the foregoing, suspension of drivers' licences for non-compliance;

(g) defining any word or expression used in this Part;

(h) respecting any matter the Governor in Council deems necessary or advisable to carry out effectively the intent and purpose of this Part.

(3) A regulation made pursuant to subsection (2) may, if it so provides, be retroactive in its operation to a date not earlier than October 1, 2026.

(4) The exercise by the Governor in Council of the authority contained in this Section is a regulation within the meaning of the *Regulations Act*.

107 Chapter 17 is further amended by adding immediately after Section 38 the following Section:

38A The Commissioner may refuse to issue a permit to, or may cancel or suspend the permit of, a person who contravenes the *Tobacco Access Act*.

108 The Heading immediately after Section 46 of Chapter 17, as enacted by Chapter 2 of the Acts of 2020, is amended by striking out “PRODUCT TAX” and substituting “PRODUCTS”.

109 Sections 46A and 46B of Chapter 17 are repealed and the following Section substituted:

46A In this Part,

(a) “consumer” means a person who purchases a vaping product from a vendor at a retail sale

(i) for that person’s own consumption or use or for the consumption or use of other persons at that person’s expense, or

(ii) as agent for a principal who desires to acquire a vaping product for consumption or use by the principal or other persons at the expense of the principal;

(b) “permit” means, unless the context otherwise requires, a wholesale vendor’s permit or a retail vendor’s permit issued under this Part;

(c) “provincially stamped” means stamped to indicate that the additional duty imposed on vaping products under section 158.58 of the *Excise Act, 2001* (Canada) in respect of the Province has been paid;

(d) “qualifying vaping product” means a qualifying vaping product as defined in the *Excise Duties on Vaping Products Regulations* (Canada);

(e) “retail sale” means a sale to a consumer for purposes of consumption or use and not for resale;

(f) “retail vendor” means a person who sells a vaping product in the Province to a consumer at a retail sale, whether or not that person holds a retail vendor’s permit;

(g) “stamped”, in respect of a vaping product, means that a vaping excise stamp issued by the Minister of National Revenue under subsection 158.36(1) of the *Excise Act, 2001* (Canada) has been affixed to the vaping product or its container pursuant to Part 4.2 of the *Excise Act, 2001* (Canada);

(h) “vaping excise stamp” means a vaping excise stamp as defined in the *Excise Act, 2001* (Canada);

(i) “vaping product” means a vaping product as defined in the *Excise Act, 2001* (Canada);

(j) “vaping product taxation agreement” means an agreement implementing a coordinated framework for the taxation of vaping products among the Government of Canada and the governments of participating provinces of Canada, together with any amendments made pursuant to this Act;

(k) “vendor” means a retail vendor or a wholesale vendor;

(l) “wholesale vendor” means

(i) a person who sells a vaping product in the Province for the purpose of resale,

(ii) a person who manufactures, fabricates or produces a vaping product in the Province, or

(iii) a prescribed vendor.

110 Sections 46C to 46E of Chapter 17 are repealed and the following Sections substituted:

46C (1) No person, other than a wholesale vendor, shall purchase or be in possession of a vaping product unless it is provincially stamped.

(2) No person shall sell, distribute, barter or offer for sale or as a gift a vaping product to a person in the Province unless the vaping product is provincially stamped.

46D (1) Subsection 46C(1) does not apply to the purchase or possession of a qualifying vaping product before July 1, 2026.

(2) Subsection 46C(2) does not apply to the sale, distribution or offering for sale or as a gift a qualifying vaping product before July 1, 2026.

46E No person shall produce, possess, sell or otherwise supply, or offer to supply, without lawful justification or excuse, the proof of which lies on the person, anything that is intended to resemble or pass for a vaping excise stamp.

111 Chapter 17 is further amended by adding immediately after Section 46G the following Section:

46GA The Commissioner may refuse to issue a permit to, or may cancel or suspend the permit of, a person who contravenes the *Tobacco Access Act*.

112 Subsections 46H(1) and (2) of Chapter 17 are repealed and the following subsections substituted:

(1) No consumer shall be in possession of a vaping product not purchased from a retail vendor who holds a valid retail vendor’s permit.

(2) No retail vendor shall be in possession of a vaping product other than a vaping product

(a) purchased by the retail vendor from a wholesale vendor who, at the time of purchase, held a wholesale vendor’s permit that was issued pursuant to this Part and that, at the time of purchase, was in force; and

- (b) in its original consumer packaging.

113 Section 46J of Chapter 17 is repealed.

114 Sections 46L to 46N of Chapter 17 are repealed and the following Section substituted:

- 46L (1) The Governor in Council may make regulations
- (a) prescribing vendors or classes of vendors for the purpose of subclause 46A(1)(iii);
 - (b) governing the acquisition, transportation, storage, possession and sale of vaping products;
 - (c) establishing record keeping requirements for vendors;
 - (d) providing for exemptions for certain persons, classes of persons, including classes of vendors, from the application of this Part and the circumstances under which the exemptions will apply;
 - (e) defining any word or expression used but not defined in this Part;
 - (f) further defining any word or expression defined in this Part;
 - (g) respecting any matter or thing that the Governor in Council considers necessary or advisable to carry out the intent and purpose of this Part.

(2) A regulation made pursuant to subsection (1) may, if it so provides, be retroactive in its operation to a date not earlier than April 1, 2026.

(3) The exercise by the Governor in Council of the authority contained in this Section is a regulation within the meaning of the *Regulations Act*.

115 Subclause 48(g)(iv) of Chapter 17, as enacted by Chapter 2 of the Acts of 2020, is amended by adding “for the purpose of Sections 52, 73 and 79 only,” immediately before “vaping”.

116 Chapter 17 is further amended by adding immediately after Section 78A the following Section:

78B A compliance officer, or any person appointed by the Commissioner, may from time to time and at all reasonable times, enter business premises occupied by any person, or a premises where vaping products, vaping excise stamps or related records are kept to

- (a) determine whether Part IIIA and the regulations are being and have been complied with; or
- (b) to inspect and examine books of account, records or documents,

and the person occupying or in charge of the premises shall answer all questions pertaining to these matters and shall produce or make available such books of account, records or documents as may be required.

117 Clause 79(2)(a) of Chapter 17, as amended by Chapter 3 of the Acts of 2001, Chapter 6 of the Acts of 2005 and Chapter 8 of the Acts of 2011, is further amended by adding “, vaping excise stamps” immediately after “property” the first and second time it appears.

118 Subsection 80A(1) of Chapter 17, as enacted by Chapter 4 of the Acts of 2018, is amended by adding “, vaping excise stamps” immediately after “property”.

119 Chapter 17 is further amended by adding immediately after Section 81 the following Section:

81A (1) Where a person who does not hold a valid wholesale vendor’s permit issued under Part IIIA of this Act has possession or control of a vaping product that has not been provincially stamped, or the unstamped vaping product is transported or stored by or for that person or any other person, a compliance officer, or person appointed by the Commissioner, may seize, hold and, subject to the regulations, dispose of the unstamped vaping product.

(2) Where a person transports vaping products and that person is not in possession of a bill of lading, waybill or other document showing the origin and destination of the vaping product during such transportation, that person is guilty of an offence.

120 Subclause 89(2)(c)(ii) of Chapter 17, as enacted by Chapter 3 of the Acts of 2001 and amended by Chapter 25 of the Acts of 2010, is further amended by striking out “three” and substituting “five”.

121 (1) Clauses 89A(2)(a) and (b) of Chapter 17 are repealed and the following clauses substituted:

(a) for a first conviction, to a fine of not less than five hundred dollars and not more than five thousand dollars and, in default of payment, to imprisonment for a term not exceeding ninety days;

(b) for a subsequent conviction, to a fine of not less than five thousand dollars and not more than two hundred and fifty thousand dollars and, in default of payment, to imprisonment for a term not exceeding one hundred and eighty days.

(2) Subsection 89A(4) of Chapter 17 is repealed.

122 (1) The Governor in Council may make regulations respecting any matter or thing the Governor in Council considers necessary or advisable to effectively carry out or remove any difficulty arising out of the repeal of Sections 46A, 46B, 46C to 46E, 46J and 46L to 46N of the *Revenue Act*.

(2) A regulation made pursuant to subsection (1) may, if it so provides, be retroactive in its operation to a date not earlier than April 1, 2026.

(3) The exercise by the Governor in Council of the authority contained in subsection (1) is a regulation within the meaning of the *Regulations Act*.

PART XVI

SALES TAX ACT

123 Section 11 of Chapter 31 of the Acts of 1996, the *Sales Tax Act*, as enacted by Chapter 3 of the Acts of 2013, is amended by

(a) striking out “current” the first time it appears in clause (g) and substituting “energy”;

(b) striking out “an electric current” in clause (g) and substituting “electric energy”; and

(c) striking out clause (p) and substituting the following clause:

(p) “residential electricity customer” means a customer who purchases electricity to service the customer’s residence

(i) under a domestic service tariff, as approved by the Nova Scotia Energy Board under the *Public Utilities Act* for electric utilities in the Province, or

(ii) from a provider that has been issued a retail supplier licence by the Nova Scotia Energy Board under the *Electricity Act*;

124 Section 13A of Chapter 31, as enacted by Chapter 9 of the Acts of 2007, is amended by

(a) striking out “*mutatis mutandis*” and substituting “with necessary changes”; and

(b) striking out “regulations made pursuant to clause 13(1)(d)” and substituting “this Act”.

PART XVII

SECURITIES ACT

125 Subsection 2(1) of Chapter 418 of the Revised Statutes, 1989, the *Securities Act*, as amended by Chapter 15 of the Acts of 1990, Chapter 32 of the Acts of 1996, Chapter 41 of the Acts of 2001, Chapter 39 of the Acts of 2002, Chapters 26 and 27 of the Acts of 2005, Chapter 46 of the Acts of 2006, Chapter 32 of the Acts of 2008, Chapter 73 of the Acts of 2010, Chapter 34 of the Acts of 2012, Chapters 28 and 34 of the Acts of 2014 and Chapter 42 of the Acts of 2018, is further amended by

(a) adding immediately after clause (jab) the following clauses:

(jaba) “designated dispute resolution service” means a dispute resolution service that has been designated by the Commission under Section 30HB;

(jabc) “designated dispute resolution service decision” means a decision made by designated dispute resolution service under Section 30HD;

(b) adding immediately after clause (k) the following clause:

(ka) “dispute resolution service” means an independent person or company organized for the purpose of resolving complaints between registrants and members of the public;

126 Subsection 29E(1A) of Chapter 418, as enacted by Chapter 28 of the Acts of 2014, is amended by striking out “or a derivatives trade repository” and substituting “, a derivatives trade repository or a dispute resolution service”.

127 Chapter 418 is further amended by adding immediately after Section 30H the following Sections:

30HA In Sections 30HB to 30HG and subclause 150(bam)(vi),

(a) “member” means a person or company that is a member of a designated dispute resolution service;

(b) A reference to a representative of a member of a designated dispute resolution service includes

- (i) a partner, officer or director of the member, and
- (ii) any employee of the member not otherwise referred to in subclause (i).

30HB (1) On the application of the Director, the Commission may

- (a) designate or withdraw the designation of a dispute resolution service; or
- (b) designate a person or company or class of persons or companies to be, or not be, a dispute resolution service

if it determines that it is in the public interest to do so.

(2) The Commission shall not make a designation under subsection (1) without giving the dispute resolution service or affected person or company an opportunity to be heard.

(3) A designation under this Section may be subject to such terms and conditions as the Commission may impose.

30HC (1) Subject to this Act and the regulations, a designated dispute resolution service shall provide an efficient and fair dispute resolution process for complainants and members based on the circumstances of each matter that is in dispute.

(2) The authority of a designated dispute resolution service under subsection (1) extends to a person or company who is

- (a) a former member;
- (b) a former representative of a member; or
- (c) a former representative of a former member.

(3) The authority of a designated dispute resolution service under subsection (2) is limited to the conduct that occurred while that person or company was a member or representative.

(4) The *Commercial Arbitration Act* and the *Commercial Mediation Act* do not apply to a dispute resolution process conducted by a designated dispute resolution service.

(5) A designated dispute resolution service may add one or more persons or companies as a party to an existing dispute if the designated dispute resolution service considers that the addition of one or more parties is appropriate and fair in the circumstances.

30HD (1) Where a designated dispute resolution service considers that it would be fair in the circumstances of the complaint, the designated dispute resolution service may make a decision requiring a party to do any or all of the following within the period set out in the decision:

- (a) review, rectify, mitigate or change the conduct that is the subject of the dispute or its consequences;
- (b) provide reasons for or explain the conduct that is the subject of the dispute;
- (c) change a practice relating to the conduct that is the subject of the dispute;
- (d) apply to correct the information provided to federal and provincial tax authorities by that party;
- (e) apply to correct a credit rating of another party to the dispute;
- (f) forgive or vary a debt;
- (g) release assets, including securities, being held for a debt;
- (h) repay, waive or vary a fee or another amount paid to or owing to the member or to its representative or agent, including a variation in the applicable interest rate on a loan;
- (i) reinstate, vary, rectify or set aside a contract;
- (j) meet a claim under an insurance policy, including by repairing, reinstating or replacing items of property;
- (k) in the case of a dispute involving a privacy concern,
 - (i) not repeat conduct on the basis that it constitutes an interference with the privacy of an individual, or
 - (ii) correct, add to or delete information pertaining to the complainant;
- (l) refrain from enforcing a default judgment.

(2) A designated dispute resolution service may make a decision requiring that a party pay compensation to the other party.

(3) A party shall comply with a designated dispute resolution service decision under subsection (1) or (2) in accordance with the regulations, if any.

(4) A designated dispute resolution service decision is final and is not subject to review by the Commission and may not be appealed to any court.

30HE (1) Any designated dispute resolution service decision may be made a rule or order of the Supreme Court of Nova Scotia, and shall be enforced in like manner as any rule, order, decree or judgment of that Court.

(2) To make a designated dispute resolution service decision an order of the Supreme Court, the designated dispute resolution service shall, on request of a party to the designated dispute resolution decision, make a certified copy of the decision upon which shall be endorsed:

Make the within an order of the Supreme Court of Nova Scotia.

Dated this day of, 20. . . .

.
[Designated Dispute Resolution Service]

(3) The endorsement shall be signed by an officer of the designated dispute resolution service.

(4) The designated dispute resolution service or a party to the designated dispute resolution decision may forward the certified copy so endorsed to a prothonotary of the Supreme Court, who shall upon receipt thereof enter the same as of record, and it shall thereupon become and be an order of the Court and enforceable as any rule, order, decree or judgment thereof.

30HF (1) The Commission, or any member, employee or agent of the Commission, may conduct a review of the books, records and documents that may be required to be kept by a designated dispute resolution service on a basis to be determined at the discretion of the Commission or the Director.

(2) A designated dispute resolution service that is subject to a review under this Section shall, at such time or times as the Commission or the Director may require, deliver to the Commission or the Director or otherwise make available to the Commission or the Director the books, records and documents that may be required to be kept by a designated dispute resolution service.

(3) Notwithstanding the *Freedom of Information and Protection of Privacy Act*, information and documents obtained pursuant to a review under this Section are exempt from disclosure under that Act if the Commission determines that the information and documents should be maintained in confidence.

30HG The Commission may, where the Commission considers that it is in the public interest to do so, make any decision with respect to any by-law, rule, regulation, policy, procedure, interpretation or practice of a designated dispute resolution service.

128 Clause 134B(1)(a) of Chapter 418 is amended by striking out “or credit rating organization” and substituting “, credit rating organization or dispute resolution service”.

129 Subsection 148(3) of Chapter 418 is amended by adding “, dispute resolution services” immediately after “organizations”.

130 (1) Clause 149(1A)(c) of Chapter 418 is amended by striking out “for”.

(2) Section 149 of Chapter 418 is further amended by adding immediately after subsection (1A) the following subsection:

(1B) No action or other proceeding for damages may be instituted against a designated dispute resolution service or a director, officer, employee or agent of a designated dispute resolution service for

- (a) any act done in good faith in the performance or intended performance of any duty;
- (b) the exercise of or the intended exercise of any power pursuant to a designation of the designated dispute resolution service under Section 30HB, or under this Act or a regulation; or
- (c) any neglect or default in the performance or exercise in good faith of such duty of power.

131 Section 150 of Chapter 418 is amended by

(a) striking out subclause (bam)(vi) and substituting the following subclause:

(vi) respecting dispute resolution services and dispute resolution processes, including

- (A) requirements respecting membership in a dispute resolution service,
- (B) requirements, restrictions or prohibitions with respect to participation in a dispute resolution process,
- (C) requirements with respect to the disclosure of information related to a dispute resolution service or a dispute resolution process,
- (D) the by-laws, rules, procedures or manner in which a dispute resolution service conducts dispute resolution processes,
- (E) the conduct of investigations by a dispute resolution service, including the examination of documents and records of members, other persons or companies for the purpose of a dispute resolution process,
- (F) the addition of parties to or expansion of the scope of existing investigations and dispute resolution processes by a dispute resolution service,
- (G) respecting compensation for the purpose of subsection 30HD(2),
- (H) requirements with respect to compliance by any member or category of member with a designated dispute resolution service decision for the purpose of subsection 30HD(3),
- (I) the enforcement of a decision arising from a dispute resolution process, including the filing of a decision in accordance with Section 30HE, and
- (J) the impact of dispute resolution processes on any other proceedings respecting the matter that is in dispute,

and

(b) striking out “and clearing agencies” in subclause (dd)(i) and substituting “, clearing agencies and dispute resolution services”.

PART XVIII

SUMMARY PROCEEDINGS ACT

132 Schedule B of Chapter 450 of the Revised Statutes, 1989, the *Summary Proceedings Act*, as enacted by Chapter 30 of the Acts of 2002 and amended by Chapter 4 of the Acts of 2004, Chapter 32 of the Acts of 2007, Chapter 9 of the Acts of 2010, Chapters 2, 44 and 45 of the Acts of 2011, Chapter 17 of the Acts of 2015, Chapters 3 and 4 of the Acts of 2016, Chapters 3, 22 and 29 of the Acts of 2018, Chapter 22 of the Acts of 2023 and Chapter 20 of the Acts of 2025, is further amended by adding the following in alphabetical order:

Tobacco Access Act

PART XIX

EFFECTIVE DATES

133 (1) Clause 55(b), Sections 56, 57, 63, 65 to 70, 76 to 88 and 90 to 93, clause 94(b) and Sections 95 to 97, 102 and 104 come into force on such day as the Governor in Council orders and declares by proclamation.

(2) Section 106 has effect on and after October 1, 2026.

(3) Sections 107 to 122 have effect on and after April 1, 2026.

SCHEDULE

**An Act to Amend Chapter 7
of the Acts of 2005,
the Halifax-Dartmouth Bridge Commission Act,
and to Dissolve
the Halifax-Dartmouth Bridge Commission**

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Halifax-Dartmouth Bridge Commission Dissolution Act*.

2 In this Act,

“Commission” means the Halifax-Dartmouth Bridge Commission, a body corporate continued under the *Halifax-Dartmouth Bridge Commission Act*;

“Link Nova Scotia” means Link Nova Scotia, a body corporate established by the *Link Nova Scotia Act*.

3 (1) The Commission is dissolved.

(2) All appointments of persons as members of the Commission are revoked.

(3) All contracts, agreements, orders or by-laws relating to the remuneration, allowances or expenses to be paid to persons as members of the Commission are null and void.

4 The Crown in right of the Province shall indemnify and hold harmless a person who was a member of the Commission before the coming into force of this Act, and the heirs, executors, estate and effects of the person, with respect to all costs, charges and expenses that the person incurs in relation to any action, application or other proceeding brought or prosecuted against the person in connection with the duties of the person as a member of the Commission except costs, charges and expenses that are occasioned by the person's own wilful neglect or wilful default.

5 No action, application or other proceeding lies or may be instituted against a former member of the Commission or the Minister of Public Works before any court or administrative body in the Province as a result of

- (a) the dissolution of the Commission; or
- (b) the revocation of the appointments of the members of the Commission.

6 **(1)** All by-laws made by the Commission under the *Halifax-Dartmouth Bridge Commission Act* are repealed.

(2) Subsection (1) does not affect a prosecution commenced prior to the coming into force of this Act for a violation of the by-laws made by the Commission.

7 **(1)** Upon the coming into force of this Act, all property of the Commission, both real and personal, all assets of the Commission and all interests or rights of the Commission in or to any property are transferred and assigned to and vested in Link Nova Scotia.

(2) For greater certainty, this Act is a legal and valid transfer and assignment to Link Nova Scotia of all lands or interests in land, mortgages, charges, encumbrances or other documents and all other property of every description standing in the name of, or vested in, the Commission.

8 **(1)** Upon the coming into force of this Act, all liabilities, contracts, obligations, debts, causes of action, actions, appeals, applications or other proceedings of the Commission, or in the name of the Commission, are transferred to and assumed by Link Nova Scotia.

(2) Except as otherwise provided in this Act, nothing in this Act affects the rights of any creditor of the Commission or any person with a claim against the Commission and all those rights may be asserted against Link Nova Scotia.

(3) Link Nova Scotia may bring or maintain, in its name, any action, application or other proceeding, or exercise any power, right or remedy that the Commission was, could have been or could have become entitled to bring, maintain or exercise on or before the coming into force of this Act.

9 **(1)** No prohibition of any transfer or assignment, or absence of any consent or approval required for any transfer or assignment, voids or affects the validity of a transfer or assignment pursuant to Section 7 or 8.

(2) A transfer or assignment pursuant to Section 7 or 8 is deemed not to be a breach or default under any lease, contract or instrument.

10 Upon the coming into force of this Act, the books, records, documents and files of the Commission are the books, records, documents and files of Link Nova Scotia.

11 **(1)** Upon the coming into force of this Act, every employee of the Commission

- (a) ceases to be an employee of the Commission and becomes an employee of Link Nova Scotia;
- (b) is employed by Link Nova Scotia on the same terms and conditions of employment as those under which the employee was employed by the Commission, until changed by contract of employment or collective bargaining, as the case may be;
- (c) is deemed to have been employed with Link Nova Scotia for the same period of employment that the employee was credited with as an employee of the Commission; and
- (d) is entitled to all vacation leave accumulated, less any vacation arrears that accrued, while the employee was employed by the Commission.

(2) The continuity of employment of an employee transferred under this Section is not broken by the effect of this Section.

(3) For greater certainty, the operation of this Section does not

- (a) constitute a termination, constructive dismissal or layoff of any employee;
- (b) constitute a breach, termination, repudiation or frustration of any contract;
- (c) constitute an event of default or *force majeure* under any contract; or
- (d) give rise to a breach, termination, repudiation or frustration of any licence, permit or other right, or to any right to terminate or repudiate a contract, licence, permit or other right, or to any estoppel.

12 Link Nova Scotia is a transferee of the business of the Commission for the purpose of Section 31 of the *Trade Union Act*.

13 Every employee of Link Nova Scotia who, immediately before the coming into force of this Act, was an employee of the Commission and was an employee within the meaning of the *Public Service Superannuation Act* or was included in a bargaining unit whose collective agreement provided for participating in the Public Service Superannuation Plan is deemed to continue to be an employee in the public service of the Province for the purpose of the *Public Service Superannuation Act*, and service in the employment of Link Nova Scotia is deemed to be service in the public service of the Province for the purpose of that Act.

14 Subject to any applicable collective agreement or contract of employment, each former employee of the Commission who, before the coming into force of this Act, was covered by the Nova Scotia Public Service Long Term Disability Plan or was included in a bargaining unit whose collective agreement provided for long-term disability benefits under the Plan is deemed to continue to be a person to whom the Plan applies.

15 A reference to the Halifax-Dartmouth Bridge Commission in any Act other than this Act or in any regulation, rule, order, by-law, agreement or other instrument or document must, unless the context otherwise requires, be read as a reference to Link Nova Scotia.

16 Subclause 8(a)(iv) of Chapter 156 of the Revised Statutes, 1989, the *Expropriation Act*, is amended by striking out “the Halifax-Dartmouth Bridge Commission” and substituting “Link Nova Scotia”.

17 The title of Chapter 7 of the Acts of 2005, the *Halifax-Dartmouth Bridge Commission Act*, is amended by striking out “Bridge Commission” and substituting “Bridges”.

18 Section 1 of Chapter 7 is amended by striking out “*Bridge Commission*” and substituting “*Bridges*”.

19 Clause 2(c) and Sections 3 to 6 of Chapter 7 are repealed.

20 (1) Subsections 7(2) and (3) of Chapter 7 are repealed.

(2) Subsection 7(4) of Chapter 7, as amended by Chapter 6 of the Acts of 2025, is further amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

21 Sections 8 and 9 of Chapter 7 are repealed and the following Section substituted:

8 In addition to the objects of Link Nova Scotia set out in the *Link Nova Scotia Act*, the objects of Link Nova Scotia are to maintain and operate the Bridges and any other transportation project authorized by Section 27.

22 (1) Section 10 of Chapter 7, as amended by Chapter 2 of the Acts of 2010 and Chapter 6 of the Acts of 2025, is further amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia.”

(2) Subsection 10(1) of Chapter 7 is amended by striking out “has the” and substituting “has, for the purpose of this Act, the”.

(3) Clauses 10(1)(a), (d), (e), (g), (i), (k) and (l) of Chapter 7 are repealed.

23 Section 11 of Chapter 7 is amended by striking out “the Commission” and substituting “Link Nova Scotia”.

24 (1) Subsection 12(1) of Chapter 7 is amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

(2) Subsection 12(2) of Chapter 7 is amended by

(a) striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”; and

(b) striking out “Commission” the first time it appears in clause (b).

(3) Subsection 12(3) of Chapter 7 is amended by striking out “the Commission” and substituting “Link Nova Scotia”.

25 (1) Section 13 of Chapter 7, as amended by Chapter 2 of the Acts of 2010, is further amended by striking out “the Commission” wherever it appears in subsections (1) and (2) and substituting in each case “Link Nova Scotia”.

(2) Subsection 13(3) of Chapter 7 is repealed.

26 Sections 14 and 15 of Chapter 7 are amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

27 (1) Subsection 19(1) of Chapter 7, as enacted by Chapter 6 of the Acts of 2025, is amended by striking out “The Commission” and substituting “Link Nova Scotia”.

(2) Subsection 19(2) of Chapter 7, as amended by Chapter 6 of the Acts of 2025, is further amended by

(a) striking out “The Commission” and substituting “Link Nova Scotia”; and

(b) striking out “the Commission” and substituting “Link Nova Scotia”.

(3) Subsection 19(3) of Chapter 7, as amended by Chapter 6 of the Acts of 2025, is further amended by striking out “the Commission” and substituting “Link Nova Scotia”.

28 Subsection 21(1) of Chapter 7 is amended by

(a) striking out “the Commission” the first time that it appears and substituting “Link Nova Scotia with respect to the Bridges”;

(b) striking out “the Commission” the second time that it appears and substituting “Link Nova Scotia”;

(c) striking out “it within the municipality before the coming into force of this Act” in clause (a) and substituting “the Commission within the municipality before July 1, 2005.”; and

(d) in clause (b),

(i) striking out “it” and substituting “the Commission or Link Nova Scotia”, and

(ii) adding “or Link Nova Scotia” immediately after “Commission”.

29 Section 22 of Chapter 7 is amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

30 Sections 23 to 25 of Chapter 7 are repealed.

31 (1) Subsection 26(1) of Chapter 7 is amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

(2) Subsection 26(2) of Chapter 7 is amended by striking out “any rule, regulation or by-law of the Commission is attended with danger or annoyance to the public or hindrance to the Commission in the use or operation of either the Bridges or a transportation project, the Commission” and substituting “this Act or any regulation made under this Act is attended with danger or annoyance to the public or hindrance to Link Nova Scotia in the use or operation of either the Bridges or a transportation project, Link Nova Scotia”.

(3) Subsection 26(3) of Chapter 7 is amended by striking out “the Commission” and substituting “Link Nova Scotia”.

32 Section 27 of Chapter 7, as amended by Chapter 6 of the Acts of 2025, is further amended by striking out “the Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

33 Subsection 27A(1) of Chapter 7, as amended by Chapter 6 of the Acts of 2025, is further amended by

(a) striking out clause (a) and substituting the following clauses:

(a) prescribing procedural requirements for a bond or debenture issued by Link Nova Scotia;

(aa) respecting the management and control of the Bridges or a transportation project authorized by Section 27 and traffic thereon and all other property of Link Nova Scotia;

and

(b) striking out “to the Commission or” in clause (b).

34 Section 317 of Chapter 39 of the Acts of 2008, the *Halifax Regional Municipality Charter*, is amended by striking out “the Halifax-Dartmouth Bridge Commission” and substituting “Link Nova Scotia”.

35 Clause 2(cd) of Chapter 293 of the Revised Statutes, 1989, the *Motor Vehicle Act*, is repealed and the following clause substituted:

(cd) “Bridges patrol officer” means a person employed as a patrol officer with Link Nova Scotia and appointed as a special constable pursuant to the *Police Act* to enforce this Act, the *Halifax-Dartmouth Bridges Act* and any regulations made under those Acts, when acting in the course of that employment;

36 Section 19 of Chapter 20 of the Acts of 2025, the *Traffic Safety Act*, is amended by

(a) striking out “The Halifax-Dartmouth Bridge Commission” and substituting “Link Nova Scotia”; and

(b) striking out “the Halifax-Dartmouth Bridge Commission” and substituting “Link Nova Scotia”.

37 Subsection 20(4) of Chapter 20 is amended by

(a) striking out “The Halifax-Dartmouth Bridge Commission” and substituting “Link Nova Scotia”; and

(b) striking out “the Commission” and substituting “Link Nova Scotia”.

38 Subsection 30(2) of Chapter 20 is amended by striking out “the Halifax-Dartmouth Bridge Commission” and substituting “Link Nova Scotia”.

39 Clause 273(2)(c) of Chapter 20 is amended by striking out “the Halifax-Dartmouth Bridge Commission” wherever it appears and substituting in each case “Link Nova Scotia”.

40 This Act comes into force on such day as the Governor in Council orders and declares by proclamation.