

JURISDICTION	PARLIAMENT	BILL #	TITLE	GOVERNMENT/MEMBERS BILL	STATUS	EXPLANATORY NOTE
British Columbia	39 th Parliament – 2nd session	9	<u>Consumption Tax Rebate and Transition Act</u>	<u>Government – Hansen</u>	<u>First Reading – March 30, 2010</u>	<p><u>This Bill does the following:</u></p> <p><u>Provides for the repeal of the <i>Social Service Tax Act</i>;</u></p> <p><u>Provides for point-of-sale-rebates of the provincial component of the tax imposed under Part IX of the <i>Excise Tax Act (Canada)</i> for books, children's clothing and footwear, children's diapers, children's car seats and car booster seats, feminine hygiene products and motor fuels;</u></p> <p><u>Establishes a residential energy allowance providing for a credit or rebate of the provincial component of the tax imposed under Part IX of the <i>Excise Tax Act (Canada)</i> for energy products purchased for residential use in a residential dwelling;</u></p> <p><u>Effective July 1, 2010, imposes a tax at a rate of 12% on 1) the purchase of a vehicle, boat or aircraft, and 2) on a vehicle, boat or aircraft that is brought or sent into British Columbia or delivered in British Columbia;</u></p> <p><u>Establishes an administrative scheme for the imposition and collection of tax, the provision of the residential energy allowance, the refunding of tax, and an appeal mechanism that is similar to administrative schemes established under other taxation Acts;</u></p> <p><u>Requires the minister to prepare and present to the Legislative Assembly with the main estimates a health funding plan for the next 3 fiscal years and a health funding report covering the 2 fiscal years before the first fiscal year of the plan with respect to health-related revenues and health spending;</u></p> <p><u>Provides for the end of taxation under the <i>Hotel Room Tax Act</i>, except for the tax imposed and paid to municipalities, regional districts and eligible entities, coinciding with the establishment of a provincial component to the tax imposed under Part IX of the <i>Excise Tax Act (Canada)</i>;</u> <u>Provides for the end of taxation under the <i>Social Service Tax Act</i>, coinciding with the establishment of a provincial component to the tax imposed under Part IX of the <i>Excise Tax Act (Canada)</i>;</u> <u>Makes consequential and related amendments, including establishing a tax credit that is to be administered with the goods and services tax credit under the <i>Income Tax Act (Canada)</i>, and ending taxation on propane under the <i>Motor Fuel Tax Act</i>.</u></p>