NATIONAL ASSEMBLY

FIRST SESSION THIRTY-NINTH LEGISLATURE

Bill 100

(2010, chapter 20)

An Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014

Introduced 12 May 2010
Passed in principle 20 May 2010
Passed 11 June 2010
Assented to 12 June 2010

Québec Official Publisher
2010

EXPLANATORY NOTES

The purpose of this Act is to implement measures announced in the Budget Speech of 30 March 2010 and measures aimed at returning to a balanced budget in 2013-2014 and reducing the debt.

It curbs government spending

(1) by limiting the percentage increase in the remuneration of senior executives and management personnel of government departments and bodies during the period from 1 April 2010 to 31 March 2015;

(2) by prohibiting, for a two-year period, the granting of bonuses, allowances, compensation or other additional performance-based remuneration to senior executives and management personnel of government departments and certain bodies, and to the office staff of a minister;

(3) by requiring State-owned enterprises and certain of their subsidiaries to require their senior executives and management personnel to participate in efforts to reduce performance-based additional remuneration, the result of which should be at least comparable to that required of senior executives and management personnel in other bodies;

(4) by asking bodies in the health and social services network, bodies in the education network and universities to make an effort to downsize their management and administrative personnel, mainly through attrition;

(5) by requiring certain bodies to take measures to reduce their advertising, training, travel and other administrative operating expenses; and

(6) by cancelling the increases in the annual indemnity payable to Members of the National Assembly for the period from 1 April 2010 to 31 March 2012.

As regards the funding of public services,

(1) it creates the Fund to Finance Health and Social Services Institutions, into which the health contribution it imposes will be paid, among other sums, in order to finance institutions in that sector based on their productivity and results;

(2) it creates the Road and Public Transit Infrastructure Fund to finance projects in that sector and provides that most of the proceeds from the fuel tax are to be paid into it, as well as the duties on driver's licences and most registration fees; and

(3) it prescribes when and how fees are adjusted.

To reduce the debt,

(1) it amends the Act to reduce the debt and establish the Generations Fund to revise the debt reduction targets to be attained in 2025-2026;

(2) it amends the Hydro-Québec Act to provide for the annual payment into the Generations Fund of a portion of the dividends paid by Hydro-Québec to the Government, up to a total of $1,575,000,000; and

(3) it amends the Act respecting the Régie de l'énergie to allow a gradual increase in the heritage pool electricity cost as of the year 2014 and the adjustment of that cost after five years.

The Act increases

(1) the part of the proceeds from the tobacco tax to be paid into the Sports and Physical Activity Development Fund;

(2) the authorized capital of the Société des établissements de plein air du Québec and the Société générale de financement; and

(3) the maximum term of imprisonment for certain fiscal offences.

Lastly, the Act contains transitional and final provisions.

LEGISLATION AMENDED BY THIS ACT:

– Financial Administration Act (R.S.Q., chapter A-6.001);

– Highway Safety Code (R.S.Q., chapter C-24.2);

– Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1);

– Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003);

– Hydro-Québec Act (R.S.Q., chapter H-5);

– Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2);

– Act respecting the Ministère des Transports (R.S.Q., chapter M-28);

– Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);

– Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001);

-– Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1);

– Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5);

– Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01);

– Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01);

– Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17);

– Fuel Tax Act (R.S.Q., chapter T-1);

– Transport Act (R.S.Q., chapter T-12).

Bill 100

AN ACT TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 30 MARCH 2010, REDUCE THE DEBT AND RETURN TO A BALANCED BUDGET IN 2013-2014

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

CONTROL OF REMUNERATION, HIRING AND CERTAIN OTHER EXPENSES

DIVISION I

INTERPRETATION

1. In this chapter,

"body" means

(1) a government body, that is, a government department or a body whose personnel is appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1);

(2) a State-owned enterprise, that is, Hydro-Québec, Investissement Québec, the Société de l'assurance automobile du Québec, the Société des alcools du Québec, the Société des loteries du Québec and the Société générale de financement, as well as each subsidiary constituted under the laws of Québec or another jurisdiction in Canada all of whose shares are held directly or indirectly by one of those enterprises, except the subsidiaries of the Société générale de financement;

(3) a body of the Administration, that is, a body whose constituting Act provides that the remuneration of the members of its personnel is determined in accordance with the conditions defined by the Government, a government agency mentioned in Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2), the Centre de recherche industrielle du Québec, Immobilière SHQ and the Société de développement de la Baie James, but not a State-owned enterprise or the Caisse de dépôt et placement du Québec;

(4) a body in the education network, that is, a school board or the Comité de gestion de la taxe scolaire de l'Île de Montréal established by the Education Act (R.S.Q., chapter I-13.3) or a college to which the General and Vocational Colleges Act (R.S.Q., chapter C-29) applies;

(5) a body in the health and social services network, that is, an institution or a body classified as an institution to which the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors applies; or

(6) a university, that is, an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (R.S.Q., chapter E-14.1).

A person appointed under an Act by the National Assembly or the Government, together with the personnel the person manages, is considered to be a government body.

"management personnel" means

(1) in a government body, a State-owned enterprise, a body of the Administration or a body in the education network or the health and social services network, the persons who exercise management duties or are assigned the status of manager except senior executives and employees within the meaning of the Labour Code (R.S.Q., chapter C-27); or

(2) in universities, the members of the administrative personnel referred to in section 4.5 of the Act respecting educational institutions at the university level.

"senior executive" means,

(1) in a State-owned enterprise, the most senior officer, other than the president and chief executive officer of the Société de l'assurance automobile du Québec, a vice-president or vice-chair or any person with management responsibilities who reports directly to the most senior officer;

(2) in a body of the Administration, the most senior officer, a vice-president or vice-chair or any person with management responsibilities who reports directly to the most senior officer and is not appointed by the National Assembly or the Government;

(3) in a body in the education network, a director general, assistant director general or senior consultant of a school board or of the Comité de gestion de la taxe scolaire de l'Île de Montréal, or a director general or academic dean of a college;

(4) in a body in the health and social services network, an executive director, deputy executive director or senior consultant to the general management; or

(5) in a university, a member of the senior administrative personnel to whom section 4.4 of the Act respecting educational institutions at the university level applies.

DIVISION II

REMUNERATION

2. Salary rates and scales for the senior executives and management personnel of government bodies and bodies in the education network and in the health and social services network, in force on the 31 March preceding each period specified below, are increased by the following percentages:

(1) for the period from 1 April 2010 to 31 March 2011, 0.5%;

(2) for the period from 1 April 2011 to 31 March 2012, 0.75%;

(3) for the period from 1 April 2012 to 31 March 2013, 1.00%;

(4) for the period from 1 April 2013 to 31 March 2014, 1.25%; and

(5) for the period from 1 April 2014 to 31 March 2015, 1.5%.

3. The bonuses and allowances of the personnel referred to in section 2, in force on the 31 March preceding each period specified in that section, are increased by the same percentages for the same periods.

Bonuses and allowances do not include amounts paid to cover expenses, such as allowances for meal or travel expenses.

Bonuses and allowances expressed as a percentage of salary, in force on the 31 March preceding each period specified in section 2, may not be increased for those periods.

4. The prescribed 1.25% increase for the period from 1 April 2013 to 31 March 2014 is increased by a percentage increase equal to the difference between the cumulative increase in Québec's nominal gross domestic product (GDP) for the years 2010, 2011 and 2012, based on Statistics Canada data, and the forecast cumulative increase in Québec's nominal GDP for the same years, established at 3.8% for the year 2010, 4.5% for the year 2011 and 4.4% for the year 2012.

The percentage increase so computed may not, however, be greater than 0.75%.

The chair of the Conseil du trésor publishes a notice of the percentage increase in the *Gazette officielle du Québec* within 60 days after publication of the Statistics Canada data regarding Québec's nominal GDP for the year 2012.

5. The prescribed 1.5% increase for the period from 1 April 2014 to 31 March 2015 is increased by a percentage increase equal to the difference between the cumulative increase in Québec's nominal GDP for the years 2010, 2011, 2012 and 2013, based on Statistics Canada data, and the forecast cumulative increase in Québec's nominal GDP for the same years, established at 3.8% for the year 2010, 4.5% for the year 2011, 4.4% for the year 2012 and 4.3% for the year 2013.

The percentage increase so computed may not, however, be greater than 1.5% minus the percentage increase announced for the preceding period.

The chair of the Conseil du trésor publishes a notice of the percentage increase in the *Gazette officielle du Québec* within 60 days after publication of the Statistics Canada data regarding Québec's nominal GDP for the year 2013.

6. The salary rates and scales and the bonuses and allowances of the senior executives and management personnel of State-owned enterprises, bodies of the Administration and universities, in force on the 31 March preceding each period specified in section 2, may not be increased by a higher percentage than the percentages prescribed in that section or computed under section 4 or 5 for the same periods or the periods determined under section 7, as applicable.

7. If an increase came into effect in the year preceding 12 May 2010, each increase in salary rates and scales and in bonuses and allowances prescribed by this chapter is postponed to the next anniversary date of that increase.

8. No bonus, allowance, premium, compensation or other additional remuneration based on personal performance or the performance of a body for either of the fiscal years beginning in 2010 and 2011, may be granted to

(1) the management personnel of a government body;

(2) a senior executive or the management personnel of a body of the Administration, a body in the health and social services network, a body in the education network or a university; or

(3) the members of a minister's office staff referred to in section 11.5 of the Executive Power Act (R.S.Q., chapter E-18).

The first paragraph does not prevent progression within a salary scale that is dependent on a performance evaluation, or the payment of performance-based additional remuneration for a fiscal year beginning not later than 2009.

For the purposes of this chapter, "fiscal year" includes a financial year.

9. State-owned enterprises must require their senior executives and management personnel to participate in efforts to reduce performance-based additional remuneration, the results of which should be at least comparable to the effort required of senior executives and management personnel in government bodies.

The Government may, on the recommendation of the Minister of Finance, change the conditions of employment concerning performance-based additional remuneration in a State-owned enterprise if the board of directors of the enterprise fails to change them within a reasonable time in order to achieve the results sought in the first paragraph.

10. The management personnel of the Société de l'assurance automobile du Québec established under the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011) are subject to sections 2 and 8. The Société's senior executives are subject to sections 6 and 8.

DIVISION III

CONTROL OF CERTAIN EXPENSES AND HIRING LIMITS

11. By the end of their fiscal year beginning in 2013, bodies in the health and social services network, bodies in the education network and universities must have reduced their administrative operating expenses by at least 10% in relation to administrative operating expenses incurred during their fiscal year beginning in 2009.

To that end, bodies in the health and social services network and bodies in the education network must, among other things, take the necessary measures to ensure that at the end of their fiscal year beginning in 2010, the sum of their advertising, training and travel expenses has been reduced by 25% in relation to the sum of those expenses for the preceding fiscal year.

Similarly, universities must, among other things, take the necessary measures to ensure that at the end of their fiscal year beginning in 2010, the sum of their training and travel expenses has been reduced by 25% in relation to the sum of those expenses for the preceding fiscal year.

This section does not exempt a body or university from the application of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3).

12. The management personnel and administrative personnel in bodies in the health and social services network, bodies in the education network and universities must be reduced, giving priority to attrition, to reduce operating expenses. The reduction must continue until the end of the fiscal year beginning in 2013, even if operating expenses have been reduced in accordance with section 11.

13. By 30 September 2010, each body in the education network and each university must submit a plan to reduce both administrative operating expenses and personnel to the Minister of Education, Recreation and Sports.

Similarly, each health and social services agency and each health and social services council must, by the same date, submit such a plan to the Minister of Health and Social Services.

The plan of an agency or council must include the measures applicable to the agency or council, as well as those applicable to the other bodies in the health and social services network in its region.

14. The board of directors or, failing such a board, the person holding the position of highest authority within a body other than a budget-funded body listed in Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001), except a State-owned enterprise, must adopt a policy to reduce the body's administrative operating expenses in accordance with the first and second paragraphs of section 11, keeping in mind the body's commercial characteristics.

This section also applies to the Commission administrative des régimes de retraite et d'assurances, the Commission de la santé et de la sécurité du travail and the Régie des rentes du Québec, but does not apply to Héma-Québec.

15. The board of directors of a State-owned enterprise, keeping in mind the enterprise's characteristics, must adopt a policy aimed at reducing the expenses referred to in the first and second paragraphs of section 11.

16. The policies referred to in sections 14 and 15 must be submitted to the Government before 30 September 2010, for approval with or without amendment. If a body or State-owned enterprise fails to submit such a policy before that date, the Government may order that the applicable policy be adopted.

The Minister responsible for a State-owned enterprise is responsible for the application of section 15 and this section to the enterprise.

17. The Minister responsible for a body to which this division applies may provide guidelines to the body on measures to reduce administrative operating expenses in accordance with section 11 and to reduce the personnel referred to in section 12.

Guidelines for bodies in the health and social services network, bodies in the education network or universities must be submitted to the Conseil du trésor for approval and guidelines for other bodies must be submitted to the Government for approval.

DIVISION IV

MEASURES

18. A body within the meaning of this chapter must report on the application of this chapter in the annual report that it is required to prepare and that covers all or part of an application period specified in section 2 or section 7, as applicable.

19. A government body, a State-owned enterprise or a body of the Administration must provide any information the chair of the Conseil du trésor requests on the implementation of this chapter. The chair of the Conseil du trésor may also require the preparation of documents on the implementation of this chapter.

Bodies in the health and social services network, bodies in the education network and universities must provide any information the Minister responsible requests on the implementation of this chapter. That Minister may also require the preparation of documents on the implementation of this chapter.

20. This chapter applies despite any contrary provision of an Act, regulation, by-law, order, order in council, directive, decision, policy, budget rule, agreement, contract or other similar instrument.

However, it does not restrict the application of the Pay Equity Act (R.S.Q., chapter E-12.001), including the application of increases in salary rates and scales that result from that application.

21. Changes to conditions of employment that result from the application of this chapter may not give rise to any compensation or reparation.

22. An increase in salary rates and scales or in bonuses and allowances that is greater than the increase prescribed in sections 2 to 7 or the payment of additional remuneration in contravention of section 8 is of no effect.

If no agreement is reached regarding the repayment of an amount paid in contravention of this chapter, a body must recover the amount by deducting from an employee's remuneration each pay period an amount not exceeding 30% of the employee's gross salary.

23. The salary and bonus adjustments resulting from the application of this chapter do not bear interest.

24. The Government may, on the recommendation of the Conseil du trésor,

(1) exempt a body or a category of bodies, in whole or in part, from the application of this chapter; and

(2) exempt a person or a category of persons, in whole or in part, from the application of this chapter.

25. The Government may, without further formality, set or change the amount or the date of payment of any funds that the Government or a Minister or mandatary body of the Government pays to a body to which this chapter applies in order to take into account the application of this chapter.

26. An order made by the Government under this chapter takes effect on the date on which it is adopted or on another date specified in the order. The Regulations Act (R.S.Q., chapter R-18.1) does not apply to such an order.

27. Unless otherwise provided, the chair of the Conseil du trésor is responsible for the administration of Divisions I to IV of this chapter.

DIVISION V

INDEMNITY OF MEMBERS OF THE NATIONAL ASSEMBLY

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

28. Section 1 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1) is amended by adding the following paragraph after the second paragraph:

"However, the annual indemnity shall not be increased for the period from 1 April 2010 to 31 March 2012."

CHAPTER II

FIGHT AGAINST TAX EVASION

ACT RESPECTING THE MINISTÈRE DU REVENU

29. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing "notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine herein described and imprisonment for a term not exceeding two years" in sections 62, 62.0.1 and 62.1 by "despite articles 231 and 348 of the Code of Penal Procedure (chapter C-25.1), to both that fine and imprisonment for a term not exceeding five years less one day".

CHAPTER III

FINANCING OF HEALTH INSTITUTIONS AND INFRASTRUCTURES AND MEASURES RELATING TO FEES

DIVISION I

FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

30. The Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2) is amended by inserting the following sections after section 11.1:

"**11.2.** The Fund to Finance Health and Social Services Institutions is established.

The purpose of the Fund is to finance the public institutions and private institutions under agreement to which the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) applies.

More particularly, the Fund is dedicated to financing

(1) the institutions on the basis of the volume of services provided and subject to the achievement of performance objectives set by the Minister;

(2) the deployment of family medicine groups throughout Québec, the improvement of home care support services, training and development for specialized nurse practitioners and other measures to reinforce primary care services;

(3) new initiatives to improve the performance of the health and social services system; and

(4) any other initiatives that contribute to maintaining the accessibility and quality of health and social services.

"**11.3.** The Fund is made up of

(1) the money collected by the Minister of Revenue as a health contribution under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

(2) the money paid into it by the Minister of Finance under section 11.4;

(3) the money paid into it by the Minister out of the appropriations granted for that purpose by Parliament;

(4) the gifts and legacies expressly intended for the Fund, and other contributions paid into the Fund to further the achievement of its objects; and

(5) the interest earned on bank balances in proportion to the amounts referred to in paragraphs 1 and 4.

"**11.4.** The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the Fund, on a short-term basis, money taken out of the consolidated revenue fund.

Conversely, the Minister of Finance may advance to the consolidated revenue fund, on a short-term basis and on the conditions determined by that Minister, any of the money paid into the Fund that is not required for its operation.

Any money advanced to a fund is repayable out of that fund.

"**11.5.** The money taken out of the Fund is paid to the institutions in accordance with the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5), as applicable, for the purposes set out in section 11.2.

"**11.6.** The Minister shall prepare the budget estimates for the Fund for the beginning of the fiscal year. After consulting with the Minister of Finance, the Minister shall submit the budget estimates to the Conseil du trésor for approval.

"**11.7.** The management of the money making up the Fund is entrusted to the Minister of Finance. The money is paid to the order of the Minister of Finance and deposited with the financial institutions that Minister designates.

The Minister of Health and Social Services shall keep the books of account of the Fund and record the financial commitments chargeable to it. The Minister shall also ensure that the commitments and the payments arising from them do not exceed the available balances and are consistent with them.

The Minister of Finance shall determine the particulars of the management of the Fund. The particulars are submitted to the Conseil du trésor for approval.

"**11.8.** Sections 20, 21, 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (chapter A-6.001) apply to the Fund, with the necessary modifications.

"**11.9.** The fiscal year of the Fund ends on 31 March.

"**11.10.** Despite any contrary provision, the Minister of Finance must, in the event of a deficiency in the consolidated revenue fund, pay out of the Fund to Finance Health and Social Services Institutions the money required for the enforcement of a judgment against the State that has become *res judicata*."

31. The Act is amended by inserting the following sections after section 12:

"**12.1.** The Minister shall prepare the health accounts for each fiscal year.

The Minister shall table the health accounts in the National Assembly on or before 31 December following the end of the fiscal year or, if the Assembly is not sitting, within 15 days of resumption.

"**12.2.** The health accounts must contain the information necessary to explain the performance and the financial position of the health and social services system. The health accounts must contain, among other things,

(1) a statement of revenue and expenditure of the system; and

(2) information on the size and composition of the health care workforce and indicators relating to the volume and nature of the care provided."

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

32. The Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by inserting the following division after section 37.15:

"**DIVISION I.2**

"HEALTH CONTRIBUTION

"§1. — *Interpretation*

"**37.16.** In this division, unless the context indicates otherwise,

"due date", when applicable to an individual for a year, means

(*a*) if the individual died after 31 October of the year and before 1 May of the following year, the day that is six months after the individual's death; and

(*b*) in all other cases, 30 April of the following year;

"family income" of an individual for a year means the aggregate of the income of the individual for the year determined under Part I of the Taxation

Act (chapter I-3) and the income for the year of the individual's eligible spouse, within the meaning of section 37.1, for the year, determined under that Part I;

"individual" means an individual within the meaning of Part I of the Taxation Act, other than a trust within the meaning of section 1 of that Act;

"year" means the calendar year.

"§2.—*Amount payable by an individual*

"**37.17.** Every individual referred to in section 37.18 in respect of a year must pay for that year, on the due date applicable to the individual for the year, an amount equal to

(*a*) $25 in the case of the year 2010;

(*b*) $100 in the case of the year 2011; and

(*c*) $200 in the case of the year 2012 or a subsequent year.

"**37.18.** The individual to whom section 37.17 refers in respect of a year is an individual who

(*a*) is resident in Québec at the end of the year;

(*b*) is 18 years of age or over at the end of the year;

(*c*) has a family income for the year greater than the amount prescribed in respect of the individual for the year in subparagraph *a* of the first paragraph of section 37.4; and

(*d*) is not an individual who is exempted from the tax payable for the year under Part I of the Taxation Act (chapter I-3) under any of subparagraphs *a* to *c* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (chapter M-31).

"**37.19.** For the purposes of paragraphs *a* and *b* of section 37.18, if an individual dies or ceases to be resident in Canada in a year, the last day of the year is the day the individual died or the last day on which the individual was resident in Canada.

"**37.20.** If, for the purposes of Part I of the Taxation Act (chapter I-3), an individual is deemed to have been resident in Québec throughout a year, the individual is deemed to have been resident in Québec throughout the year for the purposes of this division, unless the individual is deemed to be resident in Québec throughout the year under paragraph *a* of section 8 of that Act.

"§3.—*Miscellaneous provisions*

"**37.21.** Unless contrary to this division, sections 1000 to 1002, 1004 to 1014, 1025 to 1026.0.1, 1026.2, 1026.3 and 1037 to 1053 of the Taxation Act (chapter I-3) apply to this division, with the necessary modifications.

"**37.22.** An individual who is not required, under Part I of the Taxation Act (chapter I-3), to make partial payments of the tax payable under that Part for a year, is not required to make such payments of the amount the individual must pay for the year under section 37.17.

"**37.23.** This division is a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31)."

33. Section 42 of the Act is amended by replacing "Divisions I and I.1" by "Divisions I to I.2".

DIVISION II

ROAD AND PUBLIC TRANSIT INFRASTRUCTURE FUND

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

34. Division I of Chapter II of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), comprising its heading and sections 12.22 to 12.29, is repealed.

35. The heading of Division II of Chapter II of the Act is amended by striking out "OTHER".

36. Section 12.30 of the Act is amended

(1) by striking out "also" in the introductory clause;

(2) by replacing paragraph 1 by the following paragraph:

"(1) the Road and Public Transit Infrastructure Fund, to finance

(*a*) the public transit services of the public transit authorities listed in section 88.1 of the Transport Act (chapter T-12);

(*b*) the construction and operation of road infrastructures and public transit infrastructures that are the subject of a partnership agreement entered into under the Act respecting transport infrastructure partnerships (chapter P-9.001);

(*c*) road infrastructures and public transit infrastructures not included in subparagraph *b*, with respect to

i. development, improvement, preservation and maintenance work on road infrastructures and their accessories;

ii. the operation of lookouts, rest areas and service areas; and

iii. the acquisition and improvement of equipment, rolling stock and infrastructures related to public transit;

(*d*) the other activities relating to the provision of goods and services within the wayside park network and all operations related to the design, implementation, management and activities of that network; and

(*e*) the operating expenses of the public transit services of the following bodies:

i. an intermunicipal board of transport established under sections 2 and 8 of the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1);

ii. a regional public transport board established under section 18.6 or 18.13 of the Act respecting intermunicipal boards of transport in the area of Montréal; or

iii. an intermunicipal management board established under article 580 of the Municipal Code of Québec (chapter C-27.1) or section 468.11 of the Cities and Towns Act (chapter C-19), a local municipality or a group of municipalities, when they organize a public transit service under section 48.18 of the Transport Act;*"*;

(3) by striking out paragraph 3.

37. The heading of subdivision 1 of Division II of Chapter II of the Act is replaced by the following heading:

"Road and Public Transit Infrastructure Fund".

38. The Act is amended by inserting the following section after section 12.31:

"**12.31.1.** The Minister of Finance shall draw up the particulars for the management of the Fund; they must be submitted to the Conseil du trésor for approval."

39. Section 12.32 of the Act is amended

(1) by inserting the following subparagraph before subparagraph 1 of the first paragraph:

"(0.1) the sums paid by the Société de l'assurance automobile du Québec under section 88.4 of the Transport Act (chapter T-12);";

(2) by replacing "section" in subparagraph 2.1 of the first paragraph by "sections 463 and";

(3) by striking out "to authorize the operation of a road vehicle or combination of road vehicles equipped with single tires" in subparagraph 2.1 of the first paragraph;

(4) by inserting the following subparagraphs after subparagraph 2.1 of the first paragraph:

"(2.2) the sums paid by the Société de l'assurance automobile du Québec under section 648.4 of the Highway Safety Code (chapter C-24.2);

"(2.3) the sums paid by the Minister of Revenue under section 55.1.1 of the Fuel Tax Act (chapter T-1);

"(2.4) the sums received for damage caused to road infrastructures under the responsibility of the Minister and to their accessories, including damages of any kind, paid following a civil suit instituted for such damage;

"(2.5) the sums collected by the Minister for granting a right, from a sale, concession or lease or under any other provision of a contract related to the activities of the Fund;

"(2.6) the sums collected by the Minister for the encroachment or installation of telecommunications or power transmission or distribution equipment on the right of way of a road;

"(2.7) the tolls and fees collected by a partner under the Act respecting transport infrastructure partnerships (chapter P-9.001);

"(2.8) the sums paid by a partner or a third party in accordance with a partnership agreement entered into under the Act respecting transport infrastructure partnerships for the purpose of building or operating a road infrastructure or public transit infrastructure;

"(2.9) the sums paid by the Minister of Finance under the second paragraph of section 648 of the Highway Safety Code; and";

(5) by striking out the second paragraph.

40. The Act is amended by inserting the following sections after section 12.32:

"**12.32.1.** The sums referred to in paragraph 0.1 of section 12.32 are allocated to the financing of public transit authorities listed in section 88.1 of the Transport Act (chapter T-12), in accordance with the conditions established under section 88.5 of that Act.

The portion of the sums referred to in paragraph 2.3 of section 12.32 that corresponds to the proceeds of the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec is paid by the Minister to the public bodies providing public transport listed in section 88.7 of the Transport Act and present in the territory of the Communauté métropolitaine de Québec, in accordance with Division IX.2 of the Transport Act.

The sums referred to in paragraphs 1 to 3 of section 12.32, except the sums referred to in the second paragraph, are allocated to financing the activities referred to in subparagraphs *b*, *c*, *d* and *e* of paragraph 1 of section 12.30.

"**12.32.2.** For the purposes of the Fund, road infrastructures include the roads, lookouts, rest areas, service areas, inspection stations and parking lots situated in the right of way of a road, but exclude the infrastructures of an inspection station that are under the responsibility of the Société de l'assurance automobile du Québec."

41. Subdivision 3 of Division II of Chapter II of the Act, comprising its heading and sections 12.43 and 12.44, is repealed.

HIGHWAY SAFETY CODE

42. Section 648 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended

(1) by replacing ", which represents the costs borne by the Société in that fiscal year for exercising its jurisdiction pursuant to Title VIII.2 of this Code" in subparagraph 6 of the first paragraph by "that represents all or part of the costs borne by the Société in that fiscal year, minus the duties collected, in exercising its jurisdiction pursuant to Title VIII.2 of this Code and managing the activities related to registration, permits and licences provided for in this Code;";

(2) by adding the following subparagraph at the end of the first paragraph:

"(9) the duties and additional duties referred to in section 648.4 of this Code.";

(3) by replacing "transport infrastructure partnership fund established under paragraph 3" in the second paragraph by "Road and Public Transit Infrastructure Fund established by paragraph 1".

43. Section 648.1 of the Code is amended by replacing "fund for the contributions of motorists to public transit established by section 12.22" by "Road and Public Transit Infrastructure Fund established by paragraph 1 of section 12.30".

44. The Code is amended by inserting the following section after section 648.3:

"**648.4.** The Société de l'assurance automobile du Québec shall pay into the Road and Public Transit Infrastructure Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) the duties fixed by regulation and revalorized, if applicable, in accordance with section 151.4 of the Automobile Insurance Act (chapter A-25), and the additional duties the Société collects under

(1) subparagraph 3 of the first paragraph of section 21, except the registration duties collected for snowmobiles with a net mass of 450 kg or less, all-terrain vehicles with a net mass not exceeding 600 kg and off-highway vehicles governed by the registration regulations, except the portion of the registration duties for vehicles carrying goods or persons referred to in subparagraph 6 of the first paragraph of section 648;

(2) the first and fourth paragraphs of section 31.1, except the duties collected for the right to operate a snowmobile with a net mass of 450 kg or less, an all-terrain vehicle with a net mass not exceeding 600 kg and an off-highway vehicle governed by the registration regulations, except the portion of the registration duties for vehicles carrying goods or persons referred to in subparagraph 6 of the first paragraph of section 648 and the additional duty fixed by regulation in respect of a road vehicle belonging to a class determined by regulation, equipped with an engine with a displacement determined by regulation;

(3) the first paragraph of section 69;

(4) section 93.1; and

(5) the second paragraph of section 463.

The payments are made on the dates and according to the terms agreed on by the Société and the Minister of Transport."

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

45. Section 16 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) is amended by replacing "transport infrastructure partnership fund established under paragraph 3" in the second paragraph by "Road and Public Transit Infrastructure Fund established by paragraph 1".

46. Section 16.1 of the Act is amended by replacing "transport infrastructure partnership fund" by "Road and Public Transit Infrastructure Fund".

FUEL TAX ACT

47. The Fuel Tax Act (R.S.Q., chapter T-1) is amended by inserting the following section before section 55.2:

"**55.1.1.** The Minister shall pay into the Road and Public Transit Infrastructure Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), the proceeds from the tax collected under this Act, excluding

(1) the proceeds from the tax increase provided for in the third paragraph of section 2; and

(2) the tax provided for in the fourth paragraph of section 2.

The payments are made on the dates and according to the terms determined by the Government, after deducting the refunds."

TRANSPORT ACT

48. Section 88.4 of the Transport Act (R.S.Q., chapter T-12) is amended by replacing the first paragraph by the following paragraph:

"**88.4.** The Société de l'assurance automobile du Québec shall pay the motorists' contributions it collects into the Road and Public Transit Infrastructure Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28). The payments are made on the dates and according to the terms agreed on by the Société and the Minister of Transport."

49. Section 88.5 of the Act is amended by replacing "make up the fund for the contributions of motorists to public transit" by "are paid into the Road and Public Transit Infrastructure Fund under section 88.4".

50. The Act is amended by inserting the following after section 88.6:

"**DIVISION IX.2**

"FINANCING OF PUBLIC TRANSIT SERVICES IN THE TERRITORY OF THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC AND THAT OF THE AGENCE MÉTROPOLITAINE DE TRANSPORT

"**88.7.** For the purposes of this division, "public body providing public transport" means

(1) a public transit authority established under the Act respecting public transit authorities (chapter S-30.01);

(2) an intermunicipal board of transport established under sections 2 and 8 of the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1);

(3) a regional public transport board established under section 18.6 or 18.13 of the Act respecting intermunicipal boards of transport in the area of Montréal; or

(4) an intermunicipal management board established under article 580 of the Municipal Code of Québec (chapter C-27.1) or section 468.11 of the Cities and Towns Act (chapter C-19), a local municipality or a group of municipalities, when they organize a public transit service under section 48.18 of the Transport Act (chapter T-12).

"**88.8.** The portion of the sums paid into the Road and Public Transit Infrastructure Fund that corresponds to the proceeds of the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec is paid by the Minister to the public bodies providing public transport present in that territory to finance the public transit services they organize.

The payments are made in accordance with the terms and conditions determined by the Government on the recommendation of the Minister of Transport, who must keep in mind the apportionment rules approved by the Communauté métropolitaine de Québec.

"**88.9.** The portion of the proceeds from the fuel tax increase applicable in the territory of the Agence métropolitaine de transport and paid to the Agency by the Minister of Revenue that exceeds $0.015 per litre is distributed

(1) to the public bodies providing public transport present in that territory to finance the public transit services they organize; and

(2) to the local municipalities that contribute under the Act respecting the Agence métropolitaine de transport (chapter A-7.02) to the financing of the subway, of metropolitan bus transit, or of suburban trains and that, although situated in the territory of the Agency, are not referred to in paragraph 4 of section 88.7 and are not part of the territory of a public body providing public transport.

The payments are made in accordance with the terms and conditions determined by the Government on the recommendation of the Minister of Transport, who must keep in mind the apportionment rules approved by the Communauté métropolitaine de Montréal on 25 February 2010."

DIVISION III

ADJUSTMENT OF CERTAIN FEES AND OTHER PROVISIONS RELATING TO FEES

FINANCIAL ADMINISTRATION ACT

51. The Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting the following after section 83:

"**CHAPTER VIII.1**

"ADJUSTMENT OF CERTAIN FEES AND OTHER PROVISIONS RELATING TO FEES

"**83.1.** For the purposes of this chapter,

(1) "body" means a government department or body, except the committee on the remuneration of judges and justices of the peace and the Conseil de la magistrature;

(2) "institution" means

(*a*) a school board, the Comité de gestion de la taxe scolaire de l'Île de Montréal, a general and vocational college or a university institution listed in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1); or

(*b*) a health and social services agency or a public institution governed by the Act respecting health services and social services (chapter S-4.2);

(3) "fee" means the consideration in money, set by a law, the Government, a minister or a body, to be paid for a particular public service or a set of public services delivered by a body or an institution in the course of its activities.

Consideration paid by the Government, a minister, a body or an institution is not a fee.

"**83.2.** For the purposes of this chapter, when a fee is subject to the authorization or approval of a body, a minister or the Government, it is considered to be set by the giver of the authorization or approval.

"**83.3.** Fees are adjusted by operation of law on 1 January of each year by a rate corresponding to the annual change in the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period ending on 30 September of the year preceding the year for which the fee is to be adjusted. The Minister publishes the rate without delay on the Minister's website and in the *Gazette officielle du Québec*.

"**83.4.** A fee is not adjusted if it was set in the preceding year or was increased in the preceding year otherwise than under section 83.3.

A fee is not adjusted according to the adjustment rate provided for in section 83.3 if the estimated change in the cost of the public service for which it is collected is less than the adjustment rate, provided the estimated change was approved by the Minister of Finance. In such a case, the fee is adjusted, on 1 January following the approval given by the Minister, according to the rate corresponding to the estimated change in the cost of the public service.

Estimating the change in the cost of the public service falls to the body or the minister having the authority to set the fee.

On the recommendation of the Minister of Finance, the Government may exempt a fee or a set of fees from being adjusted under section 83.3.

"**83.5.** The adjustment rates referred to in sections 83.3 and 83.4 may not be less than zero.

The Minister makes a regulation to determine the rules for rounding off adjusted fees according to those rates. The regulation may provide for postponing the application of an adjustment to a subsequent year in the cases it determines.

"**83.6.** The body or minister who set a fee adjusted under section 83.3 or 83.4 publishes the results of the adjustment in the *Gazette officielle du Québec* if the fee was published in the *Gazette officielle du Québec* at the time it was set. When other fees are adjusted under that section, the body or the minister informs the public of the results by any means considered appropriate.

"**83.7.** Estimating the cost of a public service funded by a fee set by the Government and publishing the results of the adjustment of such a fee falls to the minister responsible for the body or institution that delivers the public service.

"**83.8.** A fee may be set under this Act to fund a particular public service or a set of public services delivered by a body or an institution, provided the law does not otherwise confer the power to set that fee.

In the case of a department or an institution, the fee must be determined by government regulation; in the case of another body, the fee is set by a regulation of that body, approved by the Government with or without amendment.

The Government may make the regulation if the body fails to make it within the time prescribed.

"**83.9.** Despite any legislative provision to the contrary, the Government may make a regulation amending two or more regulations it has made in order to set fees for public services delivered by the bodies or the institutions governed by this Act.

The regulation must specify each of the public services or set of public services for which a fee was set and clearly set out the new fee.

"**83.10.** The Minister or the body having the authority to set the fee for a public service or a set of public services delivered by another body or an institution may require that other body or institution to furnish the information needed to set the fee and to estimate the change in the cost of the service or set of services.

The same holds for the minister responsible for the body or institution that delivers a fee-funded public service if the fee for the public service was set by the Government.

"**83.11.** This chapter does not apply to fees set directly by an Act, a contract or the Régie de l'énergie."

CHAPTER IV

DEBT REDUCTION MEASURES

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

52. Section 1 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) is replaced by the following sections:

"**1.** For the 2025-2026 fiscal year, the debt representing the accumulated deficits must not exceed 17% of Québec's gross domestic product, and the gross debt must not exceed 45% of gross domestic product.

"**1.1.** The debt representing the accumulated deficits is the accumulated deficits figuring in the Government's financial statements plus the balance of the stabilization reserve fund established under the Balanced Budget Act (chapter E-12.00001).

"**1.2.** The gross debt is the sum of the following assets and liabilities:

(1) the balance of the Generations Fund;

(2) debts before deferral of exchange gains or losses; and

(3) liabilities with regard to pension plans and other future employee benefits.

The gross debt for a fiscal year does not include loans contracted by the Minister of Finance for the following fiscal year, nor the portion of advances made to the financing fund established under the Act respecting the Ministère des Finances (chapter M-24.01) and used to fund bodies not subject to the first paragraph of section 89 of the Financial Administration Act (chapter A-6.001) and government enterprises listed in Schedule 3 to that Act."

53. Section 2 of the Act is amended

(1) by replacing "Government's" in the second paragraph by "gross";

(2) by striking out the third paragraph.

54. Section 3 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 1 of the first paragraph:

"(1.1) the sums paid into it under section 15.1.1 of the Hydro-Québec Act;";

(2) by replacing "Government's" in subparagraph 6 of the first paragraph by "gross".

55. Section 7 of the Act is amended by replacing "Government's" by "gross".

56. Section 11 of the Act is amended

(1) by inserting "on the evolution of both the debt representing the accumulated deficits and the gross debt," after "Budget Speech,";

(2) by replacing "Government's" by "gross".

HYDRO-QUÉBEC ACT

57. The Hydro-Québec Act (R.S.Q., chapter H-5) is amended by inserting the following section after section 15.1:

"**15.1.1.** Out of the dividends paid by the Company and with regard to each of its financial periods as of the one ending on 31 December 2014, the Government must pay into the Generations Fund an amount of $315,000,000, increased by the same amount each year, until a total of $1,575,000,000 is reached.

The Government may only declare dividends under that amount if the distributable surplus is under that amount or the dividends would result in a reduction of the rate of capitalization of the Company to less than 25%; in such a case, the Government must declare the maximum dividends possible under this Act and pay them into the Generations Fund in their entirety."

58. Section 15.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**15.2.** The distributable surplus for a financial period is equal to 75% of the Company's net profit. The net profit is computed on the basis of the annual consolidated financial statements established according to generally accepted accounting principles."

59. Section 15.3 of the Act is repealed.

60. Section 15.4 of the Act is replaced by the following section:

"**15.4.** The rate of capitalization at the end of the financial period is the ratio between the Company's total equity capital, less the dividend declared in respect of that period, and its total long-term debt and equity capital, less the dividend declared in respect of the same financial period."

61. Section 24.1 of the Act is repealed.

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

62. Section 52.1 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01) is amended by adding the following sentence at the end of the first paragraph: "The Régie shall also ensure that the adjustments to Rate L reflect the evolution of the heritage pool electricity costs determined for that class."

63. The Act is amended by inserting the following section after section 52.1:

"**52.1.1.** For the purposes of sections 52.1 and 52.2, Rate L applies to consumers with an annual contract for minimum billing demand of 5,000 kilowatts or more and whose contract is principally related to an industrial activity.

An industrial activity means all the actions involved in the manufacture, assembly or processing of goods, wares or merchandise, or in the extraction of raw materials."

64. Section 52.2 of the Act is amended

(1) by striking out the last sentence of the first paragraph;

(2) by adding the following sentence at the end of subparagraph 1 of the second paragraph: "The portion of the annual consumption of heritage pool electricity attributed to a class of consumers, including the special contracts entered into under the Hydro-Québec Act (chapter H-5), corresponds to the ratio between the net consumption of that class and the net consumption of all classes of consumers having access to the heritage electricity pool;";

(3) by replacing subparagraph 2 of the second paragraph by the following subparagraph:

"(2) the cost of heritage pool electricity for each class of consumers is that determined by the Government.";

(4) by inserting the following paragraph after the second paragraph:

"The Government determines the cost of heritage pool electricity for each class of consumers on the basis of the evolution of each class as well as its consumption characteristics, that is, the utilization factors and the power losses attributable to the transmission and distribution systems, in accordance with the following conditions:

(1) for each of the years 2014 to 2018, the average heritage pool electricity cost must be the average cost determined for the previous year, plus 0.2¢/kWh, without exceeding 3.79¢/kWh;

(2) for the year 2019 and subsequent years, the average heritage pool electricity cost is that in effect for the year 2018, adjusted on 1 January each year to the annual variation in the overall average Québec consumer price index, without alcoholic beverages and tobacco products, for the 12-month period that ended on 31 March of the year preceding that for which a request had been made under section 52.1. The indexation rate may not be lower than zero or higher than 2% for a given year;

(3) the cost determined for Rate L and special contracts is not affected by the increase provided for in subparagraphs 1 and 2.";

(5) by renumbering the fourth paragraph, which becomes section 52.2.1;

(6) by striking out the last paragraph.

65. The Act is amended by inserting the following section after section 52.2.1:

"**52.2.2.** For the purposes of the first paragraph of section 52.1, the Régie, when establishing the cost of electricity, must ensure that the adjustment of the average heritage pool electricity cost provided for in subparagraph 2 of the third paragraph of section 52.2 does not increase the average electricity rates by more than 2.5% in relation to the average rates determined for the preceding year.

The Régie may, for the purposes of the first paragraph, reduce the adjustment of the heritage pool electricity cost; the reduction must be made in the same proportion for each of the classes of consumers concerned."

66. Schedule I to the Act is repealed.

CHAPTER V

OTHER MEASURES PROVIDED FOR IN THE BUDGET SPEECH

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

67. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003) is amended by replacing "$30,000,000" by "$49,000,000".

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

68. Section 20 of the Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01) is amended by replacing "$75,000,000" by "$110,000,000" and "750,000" by "1,100,000".

69. Section 26 of the Act is amended by replacing the first paragraph by the following paragraph:

"**26.** A share of the Société is fully paid if, by order of the Government,

(1) the Minister of Finance pays the par value of the share to the Société out of the consolidated revenue fund;

(2) property whose ownership was transferred under section 22 of this Act is allocated to the full payment of the share."

ACT RESPECTING THE SOCIÉTÉ GÉNÉRALE DE FINANCEMENT DU QUÉBEC

70. Section 6 of the Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17) is amended by replacing "$2,925,000,000" by "$3,225,000,000" and "292,500,000" by "322,500,000".

71. Section 8 of the Act is amended by replacing the first paragraph by the following paragraph:

"**8.** After 12 June 2010, the Minister of Finance shall, at the company's request, subscribe and pay for a maximum of 55,165,982 additional common shares of the company out of the consolidated revenue fund."

72. The Act is amended by inserting the following section after section 15.2:

"**15.2.1.** Within 30 days after the beginning of its fiscal year, the company shall send its annual financial forecasts to the Minister of Finance and the Minister of Economic Development, Innovation and Export Trade."

CHAPTER VI

AMENDING PROVISIONS

ACT RESPECTING THE MINISTÈRE DU REVENU

73. Section 12.0.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing "34.1.1 or 37.6" in the portion before subparagraph *a* of the first paragraph by "34.1.1, 37.6 or 37.17".

74. Section 93.1.1 of the Act is amended by replacing "34.1.1 or 37.6" in the second paragraph by "34.1.1, 37.6 or 37.17".

75. Section 93.2 of the Act is amended by replacing "34.1.1 or 37.6" in paragraph *m* by "34.1.1, 37.6 or 37.17".

CHAPTER VII

TRANSITIONAL AND FINAL PROVISIONS

76. Sections 32, 33 and 73 to 75 apply as of the year 2010. However, where sections 37.19 and 37.21 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5), enacted by section 32, apply to the year 2010:

(1) section 37.19 must be read as if "and after 30 June 2010" were inserted after "in a year";

(2) section 37.21 must be interpreted without reference to sections 1025 and 1026 of the Taxation Act (R.S.Q., chapter I-3).

In addition, if, because of section 37.21 of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 32, either section 1025 or 1026 of the Taxation Act applies to a given year which is any of the years 2011, 2012 and 2013 for the purpose of computing the payments an individual referred to in section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 32, must pay for that year, the following rules apply:

(1) Division I.2 of Chapter IV of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 32, is deemed to have been in force for the year 2009 and, to that end, paragraph *a* of section 37.17 must be read as if "2010" were replaced by "2009 or 2010";

(2) the amount provided for in paragraph *a*, *b* or *c* of section 37.17, that is applicable to each year preceding the given year, is deemed to be equal to the amount applicable to the given year.

77. The sums referred to in section 12.32 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), as amended by section 39, that were paid into the consolidated revenue fund after 1 April 2010 but that, under the new Act, should be paid into the Road and Public Transit Infrastructure Fund, are transferred to the latter Fund.

78. The expenditures made after 31 March 2010 by the Minister of Transport out of the appropriations granted by Parliament and that, on the date they were made, are in the nature of costs that may be charged against the Road and Public Transit Infrastructure Fund, are charged against that Fund.

79. The road network preservation and improvement fund, the fund for the contributions of motorists to public transit and the transport infrastructure partnership fund, established under the Act respecting the Ministère des Transports, and the fund for the sale of goods and services of the Ministère des Transports established under Order in Council 147-2001 (2001, G.O. 2, 1759), are integrated as of 1 April 2010 into the Road and Public Transit Infrastructure Fund established by section 12.30 of the Act respecting the Ministère des Transports, as amended by section 36 of this Act.

The management of the funds integrated into the Road and Public Transit Infrastructure Fund will continue in the same manner until new management procedures are approved by the Conseil du trésor.

80. For the purposes of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01), a class of consumers known as Rate LG is hereby created.

This class includes Rate L contracts except those relating principally to an industrial activity defined in section 52.1.1 of that Act.

A consumer with an annual contract for minimum billing demand of 5,000 kilowatts or more is eligible for Rate L provided the contract is principally related to such an industrial activity; otherwise, the consumer is eligible for Rate LG.

81. Sections 1 to 3, 6, 20 to 23, 28 and 34 to 38, paragraphs 1 and 3 to 5 of section 39, section 40 as regards the first and third paragraphs of section 12.32.1 of the Act respecting the Ministère des Transports, without reference, in the third paragraph, to the words "except the sums referred to in the second paragraph", and sections 41 to 49 of this Act have effect from 1 April 2010.

Section 50, except as regards section 88.8 of the Transport Act (R.S.Q., chapter T-12), has effect from 1 May 2010.

82. This Act comes into force on 12 June 2010, subject to the following provisions:

(1) paragraph 2 of section 39 comes into force on the date of coming into force of paragraph 1 of section 54 of the Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14). On the same date, subparagraph 5 of the first paragraph of section 648.4 of the Highway Safety Code (R.S.Q., chapter C-24.2) ceases to have effect;

(2) Division I of Chapter III, comprising sections 30 to 33, and section 76, come into force on 1 July 2010;

(3) section 40, as regards the second paragraph and the words "except the sums referred to in the second paragraph," in the third paragraph of section 12.32.1 of the Act respecting the Ministère des Transports, and section 50, as regards section 88.8 of the Transport Act, come into force on the date the increase in the fuel tax in the territory of the Communauté métropolitaine de Québec becomes applicable;

(4) paragraph 1 of section 54, section 57 and sections 61 to 66 and 80 come into force on 1 January 2014.