

2007

CHAPTER F-23.01

An Act to amend *The Financial Administration Act, 1993* to introduce Fuel Tax Accountability and to make related amendments

(Assented to April 26, 2007)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Fuel Tax Accountability Act*.

S.S. 1993, c.F-13.4 amended

2 *The Financial Administration Act, 1993* is amended in the manner set forth in this Act.

New Part IV.1

3 The following Part is added after Part IV:

“PART IV.1

Road-use Fuel Tax Accountability Report

“Road-use fuel tax accountability report

18.1(1) In this section:

(a) **‘provincial transportation expenditures’** means the total of moneys appropriated by the Legislature for a fiscal year for the department over which the minister responsible for *The Highways and Transportation Act, 1997* presides, and expended for the fiscal year by that department, less:

- (i) moneys expended by that department on constructing, operating, preserving or maintaining airports for the fiscal year;
- (ii) moneys expended by that department on executive management for the fiscal year; and
- (iii) amounts received by the Government of Saskatchewan from the Government of Canada for the fiscal year for the purpose of constructing, operating, preserving or maintaining transportation systems and infrastructure for motor vehicles;

(b) **‘road-use fuel tax revenues’** means the total tax collected for a fiscal year pursuant to *The Fuel Tax Act, 2000* less:

- (i) any tax that is collected for the fiscal year respecting locomotive fuel;
- (ii) any tax that is collected for the fiscal year respecting propane;
- (iii) any tax that is collected for the fiscal year respecting aviation fuel used to operate an aircraft;
- (iv) any rebate, refund, credit, allowance or commission that is allowed for the fiscal year pursuant to *The Fuel Tax Act, 2000* or *The Revenue and Financial Services Act* and that is prescribed in the regulations; and
- (v) any grant or other financial assistance that is made or provided for the fiscal year pursuant to an Act, that relates to encouraging the use of ethanol or other fuel alternatives and that is prescribed in the regulations.

(2) Commencing with the 2007-08 fiscal year, the minister shall prepare a report for each fiscal year that:

- (a) sets out:
 - (i) the road-use fuel tax revenues for the fiscal year;
 - (ii) the provincial transportation expenditures for the fiscal year; and
 - (iii) the amount by which the road-use fuel tax revenues exceed or fall short of provincial transportation expenditures for the fiscal year; and
- (b) shows the cumulative amount by which road-use fuel tax revenues have exceeded or fallen short of provincial transportation expenditures since the start of the 2007-08 fiscal year.

(3) Every report prepared pursuant to subsection (2) for a fiscal year must be included with the public accounts for that fiscal year.

(4) If there is an excess in the cumulative amount mentioned in clause (2)(b), the minister shall submit a plan to manage provincial transportation expenditures with the objective of bringing road-use fuel tax revenues and provincial transportation expenditures into balance.

(5) Any plan prepared pursuant to subsection (4) must be laid before the Legislative Assembly at the same time as the estimates for the next fiscal year are laid before the Legislative Assembly.

(6) In subsection (5), **‘next fiscal year’** means the fiscal year following the fiscal year in which the report prepared pursuant to subsection (2) is laid before the Legislative Assembly”.

Section 71 amended**4 Subsection 71(1) is repealed and the following substituted:**

- “(1) The Lieutenant Governor in Council may make regulations:
- (a) prescribing any matter or thing required or authorized to be prescribed in the regulations;
 - (b) defining, enlarging or restricting the meaning of any word or phrase used in this Act but not defined in this Act;
 - (c) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act”.

Coming into force

- 5** This Act comes into force on assent.

