

# BILL

## No. 42

### An Act to amend *The Graduate Retention Program Act*

(Assented to \_\_\_\_\_ )

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 Graduate Retention Program Amendment Act, 2012*.

#### S.S. 2008, c.G-5.11 amended

2 *The Graduate Retention Program Act* is amended in the manner set forth in this Act.

#### New sections 2 to 5

3 **Sections 2 to 5 are repealed and the following substituted:**

#### “Interpretation

2 In this Act:

- (a) **‘eligible program’**, except in section 9, means a program of post-secondary studies that:
  - (i) requires at least six months of full-time study or is recognized by the minister as requiring the equivalent of six months of full-time study; and
  - (ii) is prescribed or is recognized by the minister in accordance with any prescribed criteria;
- (b) **‘graduate retention program eligibility certificate’** means a graduate retention program eligibility certificate issued by the minister pursuant to section 4 and includes the tuition rebate eligibility certificate mentioned in subsection 4(3);
- (c) **‘graduate retention program maximum’**, with respect to an eligible program, means the prescribed graduate retention program maximum applicable to the eligible program for a year of graduation from the eligible program;
- (d) **‘graduate tuition refund’** means graduate tuition refund determined pursuant to section 39.11 of *The Income Tax Act, 2000*;
- (e) **‘graduate tuition tax credit’** means graduate tuition tax credit as defined in subsection 39.1(1) of *The Income Tax Act, 2000*;

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- (f) **‘minister’**, except in section 9, means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (g) **‘prescribed’** means prescribed in the regulations;
- (h) **‘qualified individual’**, except in section 9, means an individual who has graduated from an eligible program on or after January 1, 2006;
- (i) **‘taxation year’** means taxation year as defined in subsection 249(1) of the *Income Tax Act* (Canada) as it applies to individuals.

**“Application for graduate retention program eligibility certificate**

3(1) A qualified individual who intends to obtain a graduate retention program eligibility certificate shall apply to the minister in a manner acceptable to the minister and within the prescribed period.

(2) A qualified individual who applies in accordance with subsection (1) shall provide to the minister:

- (a) the individual’s social insurance number;
- (b) proof satisfactory to the minister that the qualified individual has graduated from an eligible program, including the name of the eligible program, the date of graduation from the eligible program and the name of the educational institution or trade certification authority that administered the eligible program from which the qualified individual has graduated;
- (c) the prescribed information; and
- (d) any other information that the minister may require.

**“Issuance of graduate retention program eligibility certificate**

4(1) On receipt of an application pursuant to section 3, if the minister is satisfied that the applicant is a qualified individual, the minister may issue a graduate retention program eligibility certificate to the qualified individual.

(2) A graduate retention program eligibility certificate must set out the following information:

- (a) the name of the qualified individual to whom the certificate is issued;
- (b) the eligible program from which the qualified individual graduated and to which the certificate relates;
- (c) the taxation year in which the qualified individual graduated from the eligible program;
- (d) the graduate retention program maximum applicable to the eligible program;
- (e) any other prescribed information.

(3) A tuition rebate eligibility certificate that was issued by the minister pursuant to subsection (1), as that subsection read before the enactment of *The Graduate Retention Program Amendment Act, 2012*, is deemed to be a graduate retention program eligibility certificate issued pursuant to this section.

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**“Claiming graduate tuition tax credit and graduate tuition refund**

5(1) Subject to subsections (2) to (4), a qualified individual to whom a graduate retention program eligibility certificate has been issued or is deemed to have been issued and who meets the requirements of section 39.1 of *The Income Tax Act, 2000* is entitled to claim a graduate tuition tax credit for a taxation year in accordance with that section.

(2) Subject to subsections (3) and (4), for the 2012 and subsequent taxation years, if the total of a qualified individual’s graduate tuition tax credits for a taxation year determined in accordance with clause 39.1(9)(b) of *The Income Tax Act, 2000* is greater than the amount of the qualified individual’s graduate tuition tax credit deducted for that taxation year pursuant to section 37.1 of *The Income Tax Act, 2000*, the qualified individual is entitled to claim a graduate tuition refund for that taxation year in accordance with section 39.11 of *The Income Tax Act, 2000*.

(3) The total amount of the graduate tuition tax credit that a qualified individual may claim with respect to an eligible program shall not exceed the graduate retention program maximum for the eligible program.

(4) The total amount of all graduate tuition tax credits to which a qualified individual is entitled shall not exceed \$20,000 in the individual’s lifetime”.

**Section 6 amended****4(1) Subsection 6(1) is repealed and the following substituted:**

“(1) If an individual obtains a graduate retention program eligibility certificate to which he or she is not entitled, the amount of any graduate tuition tax credit or graduate tuition refund that the individual obtains based on that graduate retention program eligibility certificate is a debt due to the Crown in right of Saskatchewan and may be recovered by filing with the Court of Queen’s Bench, at any judicial centre, a certificate of the Minister of Finance certifying the amount owing, together with interest at the prescribed rate to the date of the certificate filed by the Minister of Finance”.

**(2) Subsection 6(3) is amended in the portion preceding clause (a) by striking out “tuition rebate eligibility certificate” and substituting “graduate retention program eligibility certificate”.**

**Section 7 amended****5 Clauses 7(1)(e) and (f) are repealed and the following substituted:**

“(e) prescribing additional information that must be set out in a graduate retention program eligibility certificate;

“(f) prescribing graduate retention program maximums, including prescribing different graduate retention program maximums for different eligible programs and for different years of graduation from an eligible program”.

**Coming into force**

**6** This Act comes into force on assent but is retroactive and is deemed to have been in force on and from January 1, 2012.

