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PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER G-5.2 REG 1*The Graduate Tax Exemption Act*

Section 7

Order in Council 540/2007, dated June 27, 2007

(Filed June 28, 2007)

Title

1 These regulations may be cited as *The Graduate Tax Exemption Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Graduate Tax Exemption Act*;
- (b) “**application**” means an application pursuant to section 3 of the Act.

Eligible programs

3(1) For the purposes of subclause 2(a)(ii) of the Act, the following are prescribed as eligible programs:

- (a) a program of post-secondary studies offered by a designated educational institution within the meaning of *The Saskatchewan Student Direct Loans Regulations* that is approved pursuant to section 18 of those regulations;
- (b) a program leading to:
 - (i) a Journeyperson Certificate of Qualification pursuant to section 29 of *The Apprenticeship and Trade Certification Commission Regulations*; or
 - (ii) a proficiency certificate pursuant to section 36 of *The Apprenticeship and Trade Certification Commission Regulations*;
- (c) a program pursuant to the legislation of another province or territory of Canada leading to a certificate that is equivalent to a certificate mentioned in clause (b).

(2) In addition to the programs prescribed in subsection (1), the minister may recognize as an eligible program a program of post-secondary studies that, in the opinion of the minister, is similar to a program described in clause (a).

Application

4(1) An application may be made:

- (a) by a qualified individual; or
- (b) with the consent of the qualified individual:
 - (i) by the educational institution from which the qualified individual graduated, in the case of a program described in clause 3(1)(a); or
 - (ii) by the trade certification body that issued the certificate to the qualified individual, in the case of a program described in clause 3(1)(b).

- (2) An application must be made not later than December 31 of the fifth taxation year following the taxation year in which the qualified individual graduated from the eligible program.
- (3) An application must include the following information:
- (a) the name, gender, date of birth and social insurance number of the qualified individual;
 - (b) the address of the qualified individual and other information needed for the purpose of communicating with the qualified individual;
 - (c) the date on which the qualified individual graduated from the eligible program;
 - (d) with respect to the eligible program from which the qualified individual graduated:
 - (i) the name of the post-secondary institution at which the program was taken; or
 - (ii) the name of the trade certification body responsible for the program;
 - (e) the address of the post-secondary institution or trade certification body mentioned in clause (d) and other information needed for the purpose of communicating with the post-secondary institution or trade certification body.

Interest

5(1) For the purposes of subsection 6(1) of the Act, the prescribed rate of interest is the rate of interest prescribed in *The Pre-judgment Interest Regulations*.

(2) Interest is to be calculated from the day on which the tax credit was obtained to the date of the certificate.

Coming into force

6 These regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from January 1, 2007.

SASKATCHEWAN REGULATIONS 51/2007*The Public Employees Pension Plan Act*

Section 26

Order in Council 535/2007, dated June 27, 2007

(Filed June 28, 2007)

Title

1 These regulations may be cited as *The Public Employees Pension Plan Amendment Regulations, 2007*.

R.R.S. c.P-36.2 Reg 1, new section 2.1

2 **Section 2.1 of *The Public Employees Pension Plan Regulations* is repealed and the following substituted:**

“Interpretation of Act

2.1(1) For the purposes of clause 2(l) of the Act, **‘bonus’** does not include a lump sum payment that is payable by a participating employer to a member pursuant to a collective bargaining agreement that provides that the lump sum payment is not pensionable.

(2) For the purposes of clause 13(2)(a) of the Act, **‘sickness or disability’**, in relation to a member, means suffering from a physical or mental impairment that prevents the member from performing the duties of the employment in which the member was engaged before the commencement of the impairment”.

Coming into force

3 These regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from January 1, 2007.

SASKATCHEWAN REGULATIONS 52/2007*The Superannuation (Supplementary Provisions) Act*

Section 55

Order in Council 536/2007, dated June 27, 2007

(Filed June 28, 2007)

Title

1 These regulations may be cited as *The Superannuation Acts Uniform Amendment Regulations, 2007*.

R.R.S. c.S-64 Reg 2, new section 2.1

2 *The Superannuation Acts Uniform Regulations* are amended by adding the following section after section 2:

“Interpretation of Act

2.1 For the purposes of subclause 2(j)(i) of the Act, ‘**bonus**’ does not include a lump sum payment that is payable to an employee pursuant to a collective bargaining agreement that provides that the lump sum payment is not pensionable”.

Coming into force

3 These regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from January 1, 2007.

SASKATCHEWAN REGULATIONS 53/2007*The Municipal Revenue Sharing Act*

Section 13

Order in Council 537/2007, dated June 27, 2007

(Filed June 28, 2007)

Title

1 These regulations may be cited as *The Rural Municipalities Revenue Sharing Amendment Regulations, 2007*.

R.R.S. c.M-32.1 Reg 12 amended

2 *The Rural Municipalities Revenue Sharing Regulations, 2003* are amended in the manner set forth in these regulations.

Section 2 amended

3 **The following clause is added after clause 2(d):**

“(d.1) ‘**municipality**’ means a rural municipality, a town, a village or a resort village”.

New section 3**4 Section 3 is repealed and the following substituted:****“Classes of rural roads****3** For the purposes of section 8 of the Act and these regulations:

(a) **‘class 2 road’, ‘class 3 road’, ‘class 4 road’, ‘class 5 road’, ‘class 6 road’** or **‘class 7 road’** means a rural road class as established by the Road Classification Committee of the Department of Highways and Transportation;

(b) **‘primary highway’** means a primary highway within the meaning of *The Vehicle Weight and Dimension Regulations, 1999*;

(c) **‘primary weight road corridor’** means a municipal highway, or portion of a municipal highway, for which a municipality has signed an agreement with the Government of Saskatchewan pursuant to which the municipality undertakes to construct and maintain that municipal highway, or portion of that municipal highway, to a standard that will accommodate the operation or moving of vehicles having the same maximum gross weight as that allowed for a vehicle operating or moving on or over a primary highway pursuant to *The Vehicle Weight and Dimension Regulations, 1999* without having to obtain a permit issued pursuant to section 36 of *The Highways and Transportation Act, 1997*;

(d) **‘rural road class’** means a rural road class as established by the Road Classification Committee of the Department of Highways and Transportation”.

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

“(a) a basic grant of \$1,215; and

“(b) a per capita grant of \$60.94”.

(2) Subsection 7(2) is repealed and the following substituted:

“(2) Notwithstanding subsection (1), the total amount of unconditional grants that may be paid to each organized hamlet for the 2007-08 fiscal year and subsequent fiscal years shall be not less than the organized hamlet received in the 2006-07 fiscal year”.

(3) Subsection 7(2.1) is repealed.**New section 18.1****6 The following section is added after section 18:****“Primary weight road corridors**

18.1(1) Grants for the construction or paving of primary weight road corridors may be paid to any municipality calculated at the rate of 50% of the cost of the construction or paving.

(2) Grants for the maintenance of primary weight road corridors may be paid to any municipality at the rate of \$1,000 per kilometre.

(3) Grants for the purchase and installation of signs on primary weight road corridors may be paid to any municipality at the rate of \$150 per sign installation”.

Section 21 amended

7(1) Subsection 21(1) is amended by striking out “and inspecting”.

(2) The following subsection is added after subsection 21(2):

“(3) A rural municipality is eligible to receive a grant equal to 100% of the cost of inspecting bridges in the rural municipality”.

Section 21.1 repealed

8 Section 21.1 is repealed.

Coming into force

9 These regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from April 1, 2007.

SASKATCHEWAN REGULATIONS 54/2007*The Prescription Drugs Act*

Section 9

Order in Council 538/2007, dated June 27, 2007

(Filed June 28, 2007)

Title

1 These regulations may be cited as *The Prescription Drugs Amendment Regulations, 2007*.

R.R.S. c.P-23 Reg 3 amended

2 *The Prescription Drugs Regulations, 1993* are amended in the manner set forth in these regulations.

Section 2 amended

3 Subsection 2(1) is amended:

(a) by repealing paragraph (e)(iii)(B) and substituting the following:

“(B) who is less than 18 years of age”; **and**

(b) by adding the following clauses after clause (m):

“(m.1) ‘senior’ means a resident who is 65 year of age or older;

“(m.2) ‘senior benefit’ means the benefit that may be provided pursuant to subsection 10.1(2) to a senior”.

Section 3 amended**4 Section 3 is amended:**

(a) by renumbering it as subsection 3(1); and

(b) by adding the following subsection after subsection (1):

“(2) A senior is not eligible for the senior benefit if the senior is eligible to receive or to have payment made for drugs that the senior requires from:

(a) the Government of Saskatchewan or any agency of it, other than pursuant to the Act;

(b) the Government of Canada or any agency of it; or

(c) the government of any other province or territory of Canada or any agency of it”.

Section 3.1 amended**5 Section 3.1 is amended:**

(a) by renumbering it as subsection 3.1(1); and

(b) by adding the following subsection after subsection (1):

“(2) Without limiting the generality of subsection (1), if a senior who is eligible for the senior benefit is an eligible person as defined in *The Drug Plan Medical Supplies Regulations*, all amounts to be calculated pursuant to these regulations with respect to the senior or the senior’s family unit are to be calculated as if any designated medical supplies obtained by the senior from a pharmacy were drugs to which the senior benefit applies”.

Section 8 amended

6 The portion of section 8 preceding the formula is amended by adding “, 10.1” after “9, 10”.

New sections 10.1 and 10.2

7 The following sections are added after section 10:

“Senior benefit

10.1(1) In this section:

(a) ‘**drug**’ includes designated medical supplies as defined in *The Drug Plan Medical Supplies Regulations*;

(b) ‘**senior co-payment amount**’ means, with respect to each instance in which a drug is dispensed to a senior, the total of \$15 plus the incremental drug price difference, if any, with respect to the drug dispensed.

(2) Subject to subsections (3) and (4) and section 10.2, for any benefit period commencing on or after July 1, 2007, a senior is eligible to receive reimbursement from the minister, or to have payment made on the senior's behalf by the minister to participating pharmacies from which drugs are obtained by the senior, in the amount SB calculated in accordance with the following formula:

$$SB = ARDP - (SCA - AIDP)$$

where:

ARDP is the sum of all recognized drug prices for:

- (a) drugs obtained by the senior during a benefit period from participating pharmacies; and
- (b) drugs obtained by the senior during a benefit period for which the senior is entitled to reimbursement pursuant to section 13;

SCA is the sum of all senior co-payment amounts paid by the senior in the benefit period; and

AIDP is the sum of all incremental drug price differences paid by the senior in the benefit period.

(3) Subject to subsections (4) and (5), if the senior benefit calculated pursuant to subsection (2) for a benefit period with respect to a senior is less than any of the benefits to which the senior would be entitled pursuant to section 5, 5.1, 6, 6.1, 7, 7.1 or 7.2 or pursuant to sections 12 to 12.7, the senior is entitled to receive the greatest benefit to which the senior would be entitled for that benefit period.

(4) If a family unit includes one or more members who are seniors and one or more members who are not seniors:

- (a) the members who are not seniors are not entitled to the senior benefit; but
- (b) the members who are seniors shall be included in the number of members of the family unit for the purpose of calculating the benefits to which the family unit is entitled.

(5) A senior or a family unit that includes a senior shall provide the minister with any information that the minister considers necessary for the purposes of calculating the benefits to which the senior or the family unit is entitled.

“Alternative calculation - senior benefit

10.2(1) A senior who is eligible to receive the senior benefit may apply to have the entitlement of the senior's family unit to benefits calculated in accordance with sections 12 to 12.7.

(2) If, by applying the entitlement of a senior's family unit to benefits calculated pursuant to sections 12 to 12.7, the senior is entitled to a greater benefit than the senior benefit calculated pursuant to section 10.1, the senior is entitled to receive benefits in the greater amount”.

New sections 12.8 to 12.9

8 The following sections are added after section 12.7

“Worker health benefit

12.8(1) In this section and sections 12.81 and 12.9:

- (a) **‘applicable taxation year’**:
 - (i) with respect to an application for benefits:
 - (A) if the application is made with respect to the transition period, means:
 - (I) the 2006 taxation year if the applicant is able to provide the information respecting that taxation year; and
 - (II) the 2005 taxation year in any other case;
 - (B) if the application is made with respect to a benefit year commencing after the transition period ends, means the taxation year that precedes the benefit year by two calendar years;
 - (ii) with respect to a benefit period:
 - (A) if the benefit period is the transition period, means:
 - (I) the 2006 taxation year if the applicant is able to provide the information respecting that taxation year; and
 - (II) the 2005 taxation year in any other case;
 - (B) if the benefit period occurs in a benefit year that commences after the transition period ends, means the taxation year that precedes the benefit year by two calendar years;
- (b) **‘benefit year’** means a period commencing on January 1 in a year and ending on December 31 in the same year;
- (c) **‘full-time student’** means a student attending a post-secondary institution who is enrolled in courses that constitute at least 60% of a course load recognized by that post-secondary institution as constituting a full-time course load for a program of studies;
- (d) **‘post-secondary institution’** means a designated educational institution as defined in *The Saskatchewan Student Direct Loans Regulations*;
- (e) **‘qualifying family unit’** means a family unit that:
 - (i) includes at least one member who:
 - (A) is an adult resident who is less than 65 years of age;
 - (B) is employed or self-employed in Saskatchewan; and
 - (C) is not a full-time student of a post-secondary institution;

- (ii) does not include a member who is a dependent child;
 - (iii) has a total income for the taxation year of:
 - (A) less than \$21,000, if the family unit consists of only one member; or
 - (B) less than \$26,000, if the family unit consists of two or more members; and
 - (iv) does not have coverage pursuant to a private or employer-sponsored health benefits plan;
 - (f) **'total income'** means, in relation to a taxation year, the total of the incomes for that taxation year, determined in accordance with subsections 12(5) and (6), of all persons who are adult members of the family unit in that taxation year;
 - (g) **'transition period'** means the period commencing on July 1, 2007 and ending on December 31, 2007.
- (2) A reference in this section or sections 12.81 and 12.9 to any provision of sections 12 to 12.7 is deemed to be a reference to that provision with any modification that is necessary for the application of the provision in which the reference occurs.
- (3) For the purposes of this section and sections 12.81 and 12.9:
- (a) the transition period is a benefit period; and
 - (b) in calculating the amount of benefits to which a family unit is entitled for the transition period, the transition period is to be treated as if it were part of the benefit year commencing on July 1, 2007 and ending on June 30, 2008.
- (4) Subject to this section, a qualifying family unit to which sections 8 to 11 do not apply is eligible for benefits calculated in accordance with section 12.81 or recalculated in accordance with section 12.6 or 12.7.
- (5) A family unit must apply for benefits in accordance with subsections 12(4) to (6):
- (a) with respect to the transition period; and
 - (b) with respect to each benefit year after the transition period.
- (6) Subsections 12(7) to (9) apply, with any necessary modification, for the purposes of this section.

“Calculation of worker health benefit

12.81 Subject to section 12.9, for any benefit period commencing on or after July 1, 2007, a qualifying family unit is eligible to receive reimbursement from the minister, or to have payment made on the qualifying family unit’s behalf by the minister to participating pharmacies from which drugs are obtained by the family unit, in the amount B calculated in accordance with the following formula:

$$B = 0.65 (\text{ARDP} - \$100)$$

where ARDP is the sum of all recognized drug prices for:

- (a) drugs obtained by the qualifying family unit during a benefit period from participating pharmacies; and
- (b) drugs obtained by the qualifying family unit during a benefit period for which the qualifying family unit is entitled to reimbursement pursuant to section 13.

“Alternative calculation - worker health benefit

12.9(1) Subject to subsection (2), a qualifying family unit that is eligible pursuant to section 12.81 to receive reimbursement from the minister, or to have payment made on the qualifying family unit’s behalf by the minister to participating pharmacies from which drugs are obtained by the qualifying family unit, may apply to have the qualifying family unit’s entitlement to benefits calculated in accordance with sections 12 to 12.7.

(2) In applying sections 12 to 12.7 for the purposes of subsection (1), the threshold co-payment of a qualifying family unit is the lesser of:

- (a) the amount TC calculated in accordance with section 12.4; and
- (b) \$200.

(3) If a qualifying family unit’s entitlement to benefits calculated in accordance with sections 12 to 12.7 is greater than the amount determined pursuant to section 12.81, the qualifying family unit is entitled to receive benefits in the greater amount”.

Section 13 amended

9(1) Subsection 13(1) is amended:

- (a) **in the portion preceding clause (a) by adding “or a senior” after “family unit”;**
- (b) **in clause (b) by adding “from a pharmacy that is not a participating pharmacy” after “Saskatchewan”; and**
- (c) **in the portion following clause (b) by adding “or the senior” after “family unit” wherever it appears.**

(2) Subsection 13(2) is amended by adding “or the senior” after “family unit” wherever it appears.

Coming into force

10 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from July 1, 2007.

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