

Legislative
Assembly
of Ontario



Assemblée
législative
de l'Ontario

1ST SESSION, 43RD LEGISLATURE, ONTARIO
2 CHARLES III, 2023

Bill 132

**An Act to amend the Liquor Tax Act, 1996
to exempt certain wines from the basic tax on wine**

Mr. W. Gates

Private Member's Bill

1st Reading September 27, 2023

2nd Reading

3rd Reading

Royal Assent



**An Act to amend the Liquor Tax Act, 1996
to exempt certain wines from the basic tax on wine**

His Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1 Section 27 of the *Liquor Tax Act, 1996* is amended by adding the following subsection:

Exception

(1.1) Subsection (1) does not apply to a purchase of wine from a winery retail store that is located at a winery if the wine is,

- (a) Vintners Quality Alliance wine; or
- (b) wine produced entirely from grapes grown in Ontario.

Commencement

2 This Act comes into force on the day it receives Royal Assent.

Short title

3 The short title of this Act is the *Supporting Economic Recovery and Renewal in the Niagara Region Act, 2023*.

EXPLANATORY NOTE

The Bill amends the *Liquor Tax Act, 1996* to provide an exception for certain wines to the tax set out in subsection 27 (1).