

Legislative
Assembly
of Ontario



Assemblée
législative
de l'Ontario

1ST SESSION, 43RD LEGISLATURE, ONTARIO
2 CHARLES III, 2024

Bill 178

**An Act to amend the Taxation Act, 2007
to provide for a non-refundable tax credit
to encourage children's extra-curricular activities**

Mr. S. Blais

Private Member's Bill

1st Reading March 20, 2024

2nd Reading

3rd Reading

Royal Assent



**An Act to amend the Taxation Act, 2007
to provide for a non-refundable tax credit
to encourage children’s extra-curricular activities**

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

1 Subsection 16 (2) of the *Taxation Act, 2007* is amended by striking out “21.1 and 22” at the end and substituting “21.1, 22 and 103.1.3”.

2 The Act is amended by adding the following section:

Children’s activity tax credit, post 2024

103.1.3 (1) An individual who is resident in Ontario on the last day of a taxation year ending after December 31, 2024 may deduct from the amount of tax otherwise payable for the year under Division B of Part II a children’s activity tax credit not exceeding \$1,000.

Regulations

(2) The Lieutenant Governor in Council may make regulations prescribing any rules the Lieutenant Governor in Council considers necessary or advisable for the purposes of the proper administration of the credit under this section, including rules respecting the receipts and other information a person may be required to provide in connection with this section.

Commencement

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

Short title

4 The short title of this Act is the *Taxation Amendment Act (Promoting Leisure Activities for Youth), 2024*.

EXPLANATORY NOTE

The Bill amends the *Taxation Act, 2007* to provide for a non-refundable tax credit of up to \$1,000 for residents of Ontario for children’s activities.