

Legislative Update: Better Tomorrow for Ontario Act (Budget Measures), 2011

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S.O. 2011, c. 9 (Royal Assent May 12, 2011)

This lengthy Act makes a number of amendments to, and repeals, various pieces of legislation. What follows are a few of the changes that litigators in Ontario should note.

Amendments have been made to the *Corporations Tax Act* and the *Retail Sales Tax Act* to allow the Minister to move to strike or dismiss a Notice of Appeal to the Ontario Superior Court of Justice for delay. The *Estate Administration Tax Act, 1998* has been amended to require an estate representative to provide the Minister of Revenue with prescribed information about the deceased, which obligation will be effective January 1, 2013, or on such other date as is prescribed. A new section added to that Act makes it an offence to give false or misleading information in that regard, or to fail to give the information.

The Act also transfers a number of prohibitions currently in the *Ontario Lottery and Gaming Corporation Act, 1999*, to the *Gaming Control Act, 1992*. Further, the Registrar of Alcohol and Gaming is given the authority to set standards and requirements in a number of areas. The *Insurance Act* was amended to address accidents with public transit vehicles. The *Ministry of Infrastructure Act, 2011*, and the *Ministry of Energy Act, 2011*, divide the previous Ministry of Energy and Infrastructure into two Ministries, and delineate the responsibilities of each of the new Ministries. The enactment of the *Ontario Infrastructure and Lands Corporation Act, 2011*, amalgamates the Ontario Realty Corporation, the Ontario Infrastructure Projects Corporation and the Stadium Corporation of Ontario Limited.

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