

The Graduate Retention Program Act

being

Chapter G-5.11 of *The Statutes of Saskatchewan, 2008* (effective May 14, 2008), as amended by the *Statutes of Saskatchewan, 2012, c.16*; and *2015, c.13*.

NOTE:

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER G-5.11

An Act respecting a Graduate Retention Program and repealing *The Graduate Tax Exemption Act*

Short title

1 This Act may be cited as *The Graduate Retention Program Act*.

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*;
- (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.

2012, c.16, s.3.

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.

2012, c.16, s.3.

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, 2013 and 2014 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.

2012, c.16, s.3; 2015, c.13, s.18.

Debt due to the Crown

6(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) A certificate filed pursuant to subsection (1) has the same force and effect as if it were a judgment obtained in the Court of Queen's Bench for the recovery of a debt in the amount specified in the certificate, together with any reasonable costs and charges with respect to its filing.

(3) If the minister determines that an individual has obtained a graduate retention program eligibility certificate to which he or she is not entitled, the minister may:

- (a) cancel or amend the certificate; and
- (b) notify any or all of the following persons of the cancellation or amendment:
 - (i) the individual;
 - (ii) the Minister of Finance;
 - (iii) any other person whom the minister considers it appropriate to notify.

2008, c.G-5.11, s.6; 2012, c.16, s.4.

Regulations

- 7(1) The Lieutenant Governor in Council may make regulations:
- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
 - (b) prescribing programs of post-secondary studies as eligible programs;
 - (c) prescribing criteria that the minister shall consider in recognizing a program of post-secondary studies as an eligible program;
 - (d) for the purposes of section 3, prescribing the period within which an application may be made and prescribing information to be provided with an application;
 - (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;
 - (g) for the purposes of section 6, prescribing any rate of interest that is to be prescribed and the method by which it is to be calculated;
 - (h) prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
 - (i) respecting any other matter that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) A regulation made pursuant to this section may be made retroactive to a day not earlier than January 1, 2008.

2008, c.G-5.11, s.7; 2012, c.16, s.4.

S.S. 2007, c.G-5.2 repealed

- 8 *The Graduate Tax Exemption Act* is repealed.

2008, c.G-5.11, s.8.

Transitional

- 9(1) In this section:
- (a) **“eligible program”** means eligible program as defined in section 2 of the former Act;
 - (b) **“former Act”** means *The Graduate Tax Exemption Act* and the regulations made pursuant to that Act, as that Act and those regulations existed on December 31, 2007;
 - (c) **“minister”** means minister as defined in section 2 of the former Act;
 - (d) **“qualified individual”** means qualified individual as defined in section 2 of the former Act;

- (e) **“tax exemption amount”** means tax exemption amount as defined in section 2 of the former Act;
- (f) **“taxation year”** means taxation year as defined in subsection 249(1) of the *Income Tax Act* (Canada) as it applies to individuals.
- (2) Notwithstanding the repeal of the former Act, the former Act continues to apply to the following extent:
- (a) a qualified individual who graduated in the 2006 taxation year or the 2007 taxation year from an eligible program may apply pursuant to the former Act for a tax exemption amount of \$10,000 for the 2007 taxation year;
- (b) if the minister is satisfied that the individual is a qualified individual who graduated from an eligible program in the 2006 taxation year or the 2007 taxation year, the minister may allow the qualified individual a tax exemption amount of \$10,000 for the 2007 taxation year; and
- (c) if an individual obtains a tax exemption amount pursuant to the former Act to which he or she was not entitled:
- (i) section 6 of the former Act continues to apply to the recovery from the individual of the amount of any tax credit that the individual obtains based on the tax exemption amount; and
- (ii) for the purposes of subclause (i), the interest rate prescribed in the regulations made pursuant to the former Act continues to apply.
- (3) Notwithstanding any provision of the former Act or that an individual has applied for or was allowed a tax exemption amount prior to the repeal of the former Act:
- (a) no form or certificate shall be issued by the minister pursuant to subsection 4(3) of the former Act for any taxation year other than the 2007 taxation year;
- (b) it is deemed that no tax exemption amount has been or shall be allowed pursuant to the former Act for any taxation year other than the 2007 taxation year; and
- (c) only a tax exemption amount allowed pursuant to the former Act for the 2007 taxation year may be used to claim a tax credit in accordance with section 19.1 of *The Income Tax Act, 2000*.
- (4) Notwithstanding the repeal of *The Post-Secondary Graduate Tax Credit Act*, that Act, as it existed on December 31, 2006, continues to apply to the following extent:
- (a) if an individual graduated on or before December 31, 2006 from a program of post-secondary studies that qualifies as an eligible program pursuant to *The Post-Secondary Graduate Tax Credit Act*, and if the individual otherwise qualifies pursuant to that Act, the individual may apply for a tax credit pursuant to that Act for the taxation year in which the individual graduated from the qualifying program;

(b) on receipt of an application mentioned in clause (a), if the minister is satisfied that the individual graduated on or before December 31, 2006 from a program of post-secondary studies that qualifies as an eligible program pursuant to *The Post-Secondary Graduate Tax Credit Act*, and if the minister is satisfied that the individual otherwise qualifies pursuant to that Act, the minister may issue a form to the individual certifying the amount of the tax credit allowed, calculated in accordance with section 4 of *The Post-Secondary Graduate Tax Credit Act*, for the taxation year in which the individual graduated from the qualifying program; and

(c) if an individual obtains a form or certificate from the minister pursuant to *The Post-Secondary Graduate Tax Credit Act* to which he or she was not entitled:

(i) section 6 of *The Post-Secondary Graduate Tax Credit Act* continues to apply to the recovery from the individual of the amount of any tax credit that the individual obtains based on the minister's form or certificate; and

(ii) for the purposes of subclause (i), the interest rate prescribed in the regulations made pursuant to *The Post-Secondary Graduate Tax Credit Act* continues to apply.

2008, c.G-5.11, s.9.

Coming into force

10(1) Subject to subsection (2), this Act comes into force on assent but is retroactive and is deemed to have been in force on and from January 1, 2008.

(2) Subsection 9(4) of this Act comes into force on assent but is retroactive and is deemed to have been in force on and from January 1, 2007.

2008, c.G-5.11, s.10.