

The Medical and Hospitalization Tax Repeal Act

Repealed

by [Chapter 17 of the *Statutes of Saskatchewan, 2014*](#)
(effective May 14, 2014)

Formerly

[Chapter M-9 of *The Revised Statutes of Saskatchewan, 1978*](#)
(effective February 26, 1979).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER M-9

An Act relating to the premium levied under The Saskatchewan Medical Care Insurance Act, the tax levied under The Saskatchewan Hospitalization Act and the personal tax levied in Health Region No. 1 (Swift Current) under The Health Services Act, and various matters related thereto

Short title

1 This Act may be cited as *The Medical and Hospitalization Tax Repeal Act*.

Interpretation

2 In this Act:

- (a) “**joint tax**” means the tax and the premium;
- (b) “**minister**” means the Minister of Health;
- (c) “**personal tax**” means the personal tax levied by The Board of Health Region No. 1 (Swift Current) under *The Health Services Act*;
- (d) “**premium**” means the premium levied under *The Saskatchewan Medical Care Insurance Act*;
- (e) “**resident**” means a resident within the meaning of *The Saskatchewan Hospitalization Act*;
- (f) “**tax**” means the tax levied under *The Saskatchewan Hospitalization Act*.

R.S.S. 1978, c.M-9, s.2.

Joint tax and personal tax not levied in 1974 and succeeding years

3(1) Notwithstanding anything in *The Saskatchewan Hospitalization Act*, the tax shall not be levied under that Act in respect of the year 1974 or any succeeding calendar year.

(2) Notwithstanding anything in *The Saskatchewan Medical Care Insurance Act*, the premium shall not be levied under that Act in respect of the year 1974 or any succeeding calendar year.

(3) Notwithstanding anything in *The Health Services Act*, the amount of the personal tax levied by The Board of Health Region No. 1 (Swift Current) upon the residents of that health region in respect of the year 1974 or any succeeding calendar year shall not be such as to include a sum for payment for services received by those residents in the year 1974 or any succeeding calendar year that are insured services within the meaning of *The Saskatchewan Medical Care Insurance Act*.

R.S.S. 1978, c.M-9, s.3.

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MEDICAL AND HOSPITALIZATION TAX REPEAL

When a person becomes a beneficiary

4(1) Subject to subsection (5), every person who, upon the first day of January, 1974, is a resident and who, between that date and the thirty-first day of October, 1973, had continuously been a resident, shall be a beneficiary within the meaning of both *The Saskatchewan Hospitalization Act* and *The Saskatchewan Medical Care Insurance Act*.

(2) Subject to subsection (5), a person who, upon the first day of January, 1974, is a resident and who had not been a resident continuously from the thirty-first day of October, 1973, to the first day of January, 1974, shall become a beneficiary within the meaning of both *The Saskatchewan Hospitalization Act* and *The Saskatchewan Medical Care Insurance Act* upon the first day of the third calendar month following the date upon which he became a resident.

(3) Subject to subsection (5), every person who upon the first day of January, 1974, is a resident, or who following the first day of January, 1974, becomes a resident, and is a person or a member of a class of persons designated by the Lieutenant Governor in Council for the purpose of this subsection shall be a beneficiary within the meaning of both *The Saskatchewan Hospitalization Act* and *The Saskatchewan Medical Care Insurance Act* on and from the first day of January, 1974, or the date upon which he becomes a resident, respectively, or on and from such later date as may be determined by the Lieutenant Governor in Council.

(4) Subject to subsection (5), every person who becomes a resident after the first day of January, 1974, shall become a beneficiary within the meaning of both *The Saskatchewan Hospitalization Act* and *The Saskatchewan Medical Care Insurance Act* on and from the date specified therefor in the regulations.

(5) Subsections (1) to (4) are subject to any regulations made by the Lieutenant Governor in Council under *The Saskatchewan Hospitalization Act* exempting any class or classes of persons from the benefits of that Act and any regulations made by the Lieutenant Governor in Council under *The Saskatchewan Medical Care Insurance Act* exempting any class or classes of persons from insured services within the meaning of that Act.

R.S.S. 1978, c.M-9, s.4.

Payment to certain employees of amounts equal to joint tax

5(1) Where, immediately prior to the first day of January, 1974 any collective bargaining agreement within the meaning of *The Trade Union Act* or any other agreement relating to conditions of employment required that the employer make payment on behalf of his employees in respect of all or part of the joint tax payable by those employees in respect of their dependants and themselves, or any of them, the collective bargaining or other agreement shall be conclusively deemed to be amended to require that the employer shall, on and from the first day of January, 1974, pay to each of his employees an amount equal to the amount that would have been payable by the employer in respect of the joint tax that would have been payable by each employee had the joint tax continued to be levied and collected in the same amounts and on the same basis as had been the case immediately prior to the first day of January, 1974.

(2) Where, other than pursuant to an agreement of the kind mentioned in subsection (1), an employer is, immediately prior to the first day of January, 1974, making payments in respect of all or part of the joint tax payable by an employee as stated in subsection (1), there shall, after the first day of January, 1974, be added to the salary or wages of that employee an amount equal to the amount that had been paid by the employer toward the joint tax payable by the employee, and the salary or wages as so increased, shall be paid by the employer to the employee until such time as the salary or wages may be changed.

(3) The:

(a) sum to be paid to the employee under subsection (1) shall be paid at such times and in such manner; and

(b) addition to be made to the salary or wages of the employee under subsection (2) shall be made on such basis and in such manner;

as may be determined by agreement between the employer and the employee, or the employer and the employees, as the case may be.

(4) Where an agreement is not reached under subsection (3) by the thirty-first day of January, 1974, the sum to be paid under subsection (1) or the addition to be made to the wages under subsection (2) shall be paid to the employee or the employees for the year 1974 in six equal, consecutive monthly instalments commencing on the first day of February, 1974, and in a like manner and at like intervals, for each year thereafter so long as the sum to be paid under subsection (1) continues to be payable, or the addition to be made to the wages under subsection (2) continues to be required to be made, and an agreement making some other provision for the payment has not been made.

(5) Subsections (1) to (4) apply *mutatis mutandis* in any case where an employer was, prior to the first day of January, 1974, paying all or part of the tax levied under *The Saskatchewan Hospitalization Act* and required by that Act to be paid by an employee residing in Health Region No. 1 (Swift Current) in respect of the employee and each of his dependants, or any of them.

R.S.S. 1978, c.M-9, s.5.

Payment to certain employees of amounts equal to personal tax

6(1) Where, immediately prior to the first day of January, 1974, any collective bargaining agreement within the meaning of *The Trade Union Act*, or any other agreement relating to conditions of employment required that the employer make payment on behalf of his employees who are residents of Health Region No. 1 (Swift Current) in respect of all or part of the personal tax payable by those employees to The Board of Health Region No. 1 in respect of both themselves and other residents dependent upon them for maintenance, or any of them, the collective bargaining or other agreements shall be conclusively deemed to be amended to require that the employer shall after the first day of January, 1974, pay to each of his employees who are residents of Health Region No. 1 (Swift Current) an amount equal to the amount that would have been payable by each employee had the personal tax continued to be levied and collected in the same amounts and on the same basis as had been the case immediately prior to the first day of January, 1974.

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(2) Where, other than pursuant to an agreement of the kind mentioned in subsection (1), an employer is, immediately prior to the first day of January, 1974, making payments in respect of all or part of the personal tax payable by an employee as stated in subsection (1), there shall after the first day of January, 1974, be added to the salary or wages of that employee an amount equal to the amount that had been paid by the employer toward the personal tax payable by the employee, and the salary or wages as so increased, shall be paid by the employer to the employee until such time as the salary or wages may be changed.

(3) The:

(a) sum to be paid to the employee under subsection (1) shall be paid at such times and in such manner; and

(b) addition to be made to the salary or wages of the employee under subsection (2) shall be made on such basis and in such manner;

as may be determined by agreement between the employer and the employee, or the employer and the employees, as the case may be.

(4) Where an agreement is not reached under subsection (3) by the thirty-first day of January, 1974, the sum to be paid under subsection (1) or the addition to be made to the wages under subsection (2) shall be paid to the employee or the employees for the year 1974 in six equal, consecutive monthly instalments commencing on the first day of February, 1974, and in a like manner and at like intervals, for each year thereafter so long as the sum to be paid under subsection (1) continues to be payable, or the addition to be made to the wages under subsection (2) continues to be required to be made, and an agreement making some other provision for the payment has not been made.

(5) Notwithstanding subsections (1) and (2), the amount required to be paid by an employer to an employee under subsection (1) or the sum to be added to the salary or wages of an employee under subsection (2) shall not in any case exceed \$12 for a year where the employee was required to pay the personal tax to The Board of Health Region No. 1 only on his own account, and \$24 for a year where the employee was also required to pay the personal tax in respect of one or more other residents of the health region who were dependent upon him for maintenance.

R.S.S. 1978, c.M-9, s.6.

Regulations

7 The Lieutenant Governor in Council may make regulations:

(a) governing the time or times at which persons mentioned in subsection (4) of section 4 shall become beneficiaries after becoming residents; and

(b) generally for carrying out the provisions of this Act according to their true intent and supplying any deficiency therein.

R.S.S. 1978, c.M-9, s.7.