

The Active Families Benefit Act, 2021

being

[Chapter 3](#) of the *Statutes of Saskatchewan, 2021*
(effective January 1, 2021) as amended by the *Statutes of
Saskatchewan, 2024, c 22*.

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 3

An Act respecting an Active Families Benefit

Short title

1 This Act may be cited as *The Active Families Benefit Act, 2021*.

Definitions

2 In this Act:

“active families benefit amount” means the amount determined in accordance with section 4;

“adjusted income” means adjusted income as defined in section 122.6 of the federal Act;

“cohabiting spouse” means cohabiting spouse or common-law partner, as defined in section 122.6 of the federal Act, at the time an eligible expense is incurred;

“eligible activity” means a sports, cultural or recreational activity:

- (a) that is prescribed; or
- (b) that meets any prescribed criteria and is approved by the minister;

“eligible child” means a child who:

- (a) meets the prescribed age criterion as of the last day of the taxation year; or
- (b) in the case of a child who dies during the taxation year, would have met the prescribed age criterion as of the last day of the taxation year;

“eligible expenses” means prescribed expenses or classes of expenses incurred by an eligible individual or the eligible individual’s cohabiting spouse with respect to eligible activities;

“eligible individual” means the parent of an eligible child who, for the relevant taxation year:

- (a) has an adjusted income that does not exceed the amount set out in section 39.3 of *The Income Tax Act, 2000*; and
- (b) is determined in accordance with section 3 and the regulations to be the parent who may claim an active families benefit amount for the child;

“federal Act” means the *Income Tax Act* (Canada);

“minister” means the member of Executive Council to whom for the time being the administration of this Act is assigned;

“parent” includes legal custodian;

“prescribed” means prescribed in the regulations;

“taxation year” means taxation year as defined in subsection 249(1) of the federal Act as it applies to individuals.

2021, c 3, s 2.

Eligible individual

3(1) For the purposes of clause (b) of the definition of “eligible individual” in section 2, the parent of an eligible child who may claim an active families benefit amount for the child with respect to a taxation year is to be determined in accordance with the following rules:

(a) if the eligible child resides throughout the taxation year with all of the child’s parents, one of those parents may claim the active families benefit amount;

(b) if the eligible child does not reside throughout the taxation year with all of the child’s parents, the parent who primarily fulfils the responsibility for the care and upbringing of the eligible child may claim the active families benefit amount.

(2) For the purposes of clause (1)(b), the parent who primarily fulfils the responsibility for the care and upbringing of the eligible child is to be determined in accordance with the regulations.

2021, c 3, s 3.

Benefit amount

4(1) Subject to subsection (2), the active families benefit amount of an eligible individual for an eligible child for the 2021, 2022, 2023 and 2024 taxation years is the lesser of:

(a) the total amount of eligible expenses incurred in the taxation year to enable the eligible child to participate in eligible activities; and

(b) \$150.

(2) If an eligible child is eligible for the disability tax credit pursuant to subsection 118.3(1) of the federal Act, the active families benefit amount of an eligible individual for the eligible child is the lesser of:

(a) the total amount of eligible expenses incurred in the taxation year to enable the eligible child to participate in eligible activities; and

(b) \$200.

(3) Subject to subsection (4), the active families benefit amount of an eligible individual for an eligible child for the 2025 and subsequent taxation years is the lesser of:

- (a) the total amount of eligible expenses incurred in the taxation year to enable the eligible child to participate in eligible activities; and
- (b) \$300.

(4) If an eligible child is eligible for the disability tax credit pursuant to subsection 118.3(1) of the federal Act, the active families benefit amount of an eligible individual for the eligible child is the lesser of:

- (a) the total amount of eligible expenses incurred in the taxation year to enable the eligible child to participate in eligible activities; and
- (b) \$400.

2021, c 3, s 4; 2024, c 22, s 19.

Claiming the benefit amount

5(1) Subject to subsections (2) to (4), for a taxation year an eligible individual is entitled to claim in accordance with section 39.3 of *The Income Tax Act, 2000* an active families benefit amount for each eligible child.

(2) Only one eligible individual may claim an active families benefit amount with respect to an eligible child for a taxation year.

(3) The amount of any eligible expense may only be claimed with respect to one eligible child.

(4) If an eligible individual claims an active families benefit amount for a taxation year pursuant to section 39.3 of *The Income Tax Act, 2000*, the eligible individual's annual return of income required pursuant to the federal Act for the taxation year is to be accompanied by a form containing the prescribed information.

2021, c 3, s 5.

Information

6(1) An eligible individual who claims an active families benefit amount shall retain receipts for all eligible expenses claimed and promptly provide to the minister on request:

- (a) proof satisfactory to the minister that the eligible individual is eligible for the active families benefit amount in the amount claimed; and
- (b) any other information that the minister may require.

(2) An eligible individual shall retain the receipts mentioned in subsection (1) until the expiration of 6 years from the last day of the last taxation year to which the receipts relate.

2021, c 3, s 6.

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) for the purposes of the definition of “eligible activity” in section 2:
 - (i) prescribing sports, cultural and recreational activities as eligible activities; and
 - (ii) prescribing criteria that sports, cultural and recreational activities must meet to qualify for approval by the minister as eligible activities;
 - (c) for the purposes of the definition of “eligible child” in section 2, prescribing the age criterion for eligible children;
 - (d) for the purposes of the definition of “eligible expenses” in section 2, prescribing expenses or classes of expenses as eligible expenses;
 - (e) for the purposes of subsection 3(2), prescribing rules for determining which parent is the parent who primarily fulfils the responsibility for the care and upbringing of the eligible child;
 - (f) for the purposes of section 5, prescribing information to be provided in the form to be provided with the eligible individual’s annual return of income for a taxation year;
 - (g) prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
 - (h) respecting any other matter or thing 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, 2021.

2021, c 3, s 7.

Coming into force

- 8 This Act comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2021.

2021, c 3, s 8.