Bill 17

Fiscal Measures Statutes Amendment Act, 2026

Description	Related legislation	Ministry
Proposed amendments would: • Increase Alberta's tourism levy rate to six per cent from four per cent, on the price of temporary accommodations such as hotels and lodging providers in Alberta. • The new rate would take effect April 1, 2026. The tourism levy is paid into the General Revenue Fund, which funds a wide variety of tourism-related activities in the province.	*Tourism Levy Act*	Treasury Board and Finance
Proposed amendments would: • Consolidate the existing caregiver credit and infirm dependant credit into a single, consolidated Alberta Caregiver Credit. • Keep the same credit amount and phase-out threshold as the existing caregiver credit, while keeping the credit non-refundable. • Allow taxpayers to claim a credit in respect of an infirm spouse, but not in respect of healthy parents or grandparents who live with them. • Establish the new credit January 1, 2027. The changes would align Alberta with the federal government, as well as other provinces such as Ontario and B.C., who consolidated their similar credits.	*Alberta Personal Income Tax Act:*	Treasury Board and Finance
Proposed amendments would: • Modernize pension legislation to better align with other jurisdictions. • Improve alignment between provinces to support administration of pension plans, particularly pension plans offered by employers who operate across different provinces. The changes will modernize Alberta's pension legislation to better align with other jurisdictions.	*Employment Pension Plans Act*	Treasury Board and Finance
Proposed amendments would: • Reduce potential conflicts of interest by prohibiting directors of an entity affiliated with a loan and trust corporation from serving on the corporation's board. • Clarify that dividends can only be paid from profits, which promotes the financial stability of loan and trust corporations. • Enhance information sharing by allowing information to be shared with self-regulatory organizations in Canada, such as the Canadian Investment Regulatory Organization.	*Loan and Trust Corporations Act*	Treasury Board and Finance and Technology and Innovation

The changes will address regulatory and administrative inefficiencies and improve governance.		
Proposed amendments would: • Allow the Credit Union Deposit Guarantee Corporation (CUDGC), as the regulator of the credit union system, to set liquidity standards. • Enhance and modernize communication options for credit unions so emails/virtual communications can be used instead of paper mail-outs. • Enhance the administrative monetary penalties framework by expanding its application to additional reporting and information requirements and allowing CUDGC, in addition to the Minister, to apply penalties directly. • Increase CUDGC's supervisory and regulatory powers to conduct examinations and obtain information, including in relation to credit union partnerships and joint ventures. The changes will reduce regulatory inefficiencies and align Alberta with emerging best practices.	*Credit Union Act*	Treasury Board and Finance
Proposed amendments would: • Address the discontinuation of the Child and Youth Support Program. • The program was discontinued on September 1, 2025, as directed by the Productivity Review Cabinet Committee and part of Budget 2025. • Regulatory amendments (Child, Youth and Family Enhancement Regulation) to support were enacted on September 1, 2025. The changes will mitigate the legal risk of retaining authority in the *Child, Youth and Family Enhancement Act* for a discontinued program.	*Child Youth and Family Enhancement Act*	Children and Family Services
Proposed amendments would: • Clarify that a data centre's levy rate will be calculated based on actual power consumption and that power not drawn from the broader grid will be eligible for a zero per cent rate. With these changes, the levy rate calculation will be determined by actual consumption of public electricity rather than by grid connection.	*Alberta Corporate Tax Act*	Treasury Board and Finance