

## Chapter 22

### AN ACT TO AMEND THE INCOME TAX ACT

(Assented to November 7, 2024)

The Commissioner, by and with the advice and consent of the Legislative Assembly, enacts as follows:

**1. This Act amends the *Income Tax Act*, R.S.N.W.T. 1988,c.I-1.**

**2. Subsection 2.13(1) is amended as follows:**

Definition of "relevant provision"

2.13. (1) In this section, "relevant provision" means the applicable subsection of section 2.11, sections 2.14 to 2.2, section 2.24 or subsection 6.2(1)(2).

**3. Subsection 6.2(1), the heading preceding it and subsection 6.2(2) are repealed and replaced by the following:**

#### TAX CREDIT FOR VOLUNTEER FIREFIGHTERS AND SEARCH AND RESCUE VOLUNTEERS

Definition: "search and rescue organization"

6.2. (1) In this section, "search and rescue organization" means a search and rescue organization based in Nunavut

- (a) that is a member of the Search and Rescue Volunteer Association of Canada, the Civil Air Search and Rescue Association of Canada or the Canadian Coast Guard Auxiliary; or
- (b) whose status as a search and rescue organization is recognized by the Minister responsible for search and rescue.

Tax credit for volunteer firefighters and search and rescue volunteers

(2) An individual may deduct from tax otherwise payable under this Part for a taxation year the amount of \$722 if

- (a) the individual, during the calendar year for which the individual claims the tax credit,
  - (i) spent at least 50 hours participating in volunteer firefighting activities as an eligible volunteer firefighter,
  - (ii) spent at least 50 hours participating in volunteer search and rescue activities as an eligible search and rescue volunteer, or
  - (iii) spent at least 50 hours participating in any combination of
    - (A) volunteer firefighting activities as an eligible volunteer firefighter, and

- (B) volunteer search and rescue activities as an eligible search and rescue volunteer; and
- (b) the individual is resident in Nunavut on the last day of the taxation year.

#### Eligible volunteer firefighter

- (2.1) An individual is an eligible volunteer firefighter during a calendar year if
- (a) they do not receive salary, wages or compensation or anything in lieu of salary, wages or compensation, other than reasonable reimbursement or allowance for expenses in respect of their participation, during the calendar year, in volunteer firefighting activities; and
  - (b) they are a volunteer firefighter for a minimum of six months during the calendar year and during that time they are a member of a fire department established by a municipality.

#### Volunteer firefighting activities

(2.2) For the purposes of subsection (2), the number of hours an individual has participated in volunteer firefighting activities is the total number of hours, confirmed in writing by the Fire Marshal or an Assistant Fire Marshal or chief or acting chief of a fire department established by a municipality, that the individual participated as a volunteer firefighter in the following activities:

- (a) responding to emergency calls;
- (b) being on call to respond to emergency calls;
- (c) training courses related to firefighting or fire inspection;
- (d) meetings held by a fire department.

#### Eligible search and rescue volunteer

(2.3) An individual is an eligible search and rescue volunteer during a calendar year if they do not receive salary, wages or compensation or anything in lieu of salary, wages or compensation, other than reasonable reimbursement or allowance for expenses in respect of their participation, during the calendar year, in volunteer search and rescue activities.

#### Search and rescue volunteer activities

(2.4) For the purposes of subsection (2), the number of hours an individual has participated in search and rescue volunteer activities is the total number of hours, confirmed in writing by a search and rescue organization, a senior administrative officer of a municipality where the search and rescue activity is based or the Emergency Management Officer appointed under the *Emergency Measures Act*, that the individual participated as a search and rescue volunteer in the following search and rescue activities:

- (a) responding to search and rescue emergency calls made by the Government of Nunavut, a municipality or a search and rescue organization;
- (b) training courses related to search and rescue;
- (c) meetings related to search and rescue held by the Government of Nunavut, a municipality or a search and rescue organization.

**Transitional**

- 4. For the purposes of paragraph 2.13(2)(a) of the Act, the amount to be used with respect to the amount in subsection 6.2(2) of the Act for the 2025 taxation year is deemed to be \$722.0137256.**

**Application**

- 5. This Act applies to the 2025 and subsequent taxation years.**